FIFTH ANNUAL REPORT

OF THE

QUEBEC LIQUOR COMMISSION

1925-26

102-00982/

Montreal, November 1st., 1926

To the Honorable Jacob Nicol,
Provincial Treasurer,
Quebec, Que.

Sir,

I have the honor to submit the fifth annual report of The Quebec Liquor Commission, for the fiscal year 1925-1926.

I remain, Sir,
Your obedient Servant,

L.-B. CORDEAU.
President.

INTRODUCTORY REMARKS

HOTELS

The improvement of Hotel Accommodation throughout this Province has been held by the Commission to fall within the scope of its duties. Certain steps have been taken in this direction and are already being carried out. The discretion vested in the Commission to grant or withhold permits for the sale of wine and beer has placed in its hands a controlling power of which the effectiveness is beyond question. We desire that all hotel-keepers shall be induced to share our own conviction, namely, that the hotel business is to a large extent a measure of public utility, and consequently that it carries with it definite obligations towards the travelling public which it is essential to fulfil in the most satisfactory way possible in return for the exclusive privileges granted to it.

A preliminary inspection reveals generally a more favorable situation than we had anticipated. There is in existence throughout the country a very small number of hotels "de luxe"; but while less pretentions in appearance and appointments, there are others which also offer useful and convenient service. Good order and cleanliness are almost everywhere apparent. The main defect to be observed is the exterior appearance, the commonplace character of construction and furnishings, the lack of care or of knowledge brought to bear on the selection and preparation of the food. Well-kept grounds or lawns either do not exist, or are sadly neglected, flowers are scarce and paint frequently shows signs of wear.

During the current year, and until a suitable organisation is perfected suited to the requirements of this branch of our work, our efforts have been especially directed towards the improvement of the rooms and catering service. We require that the linen shall be suitable and clean, that the food shall be appetising and of good quality; that the kitchen, the pantry and the dining-rooms shall be maintained in a proper condition of cleanliness beyond criticism; that the table-ware and cooking utensils shall afford evidence of the careful attention of a capable hotel-keeper and of competent

management. Our attention is directed equally to the installation in all hotels, wherever at all possible, of a proper water system, and we are insistent on the maintenance of the sanitary arrangements in a state of efficiency and absolute cleanliness. This is only a beginning, but tangible results are already apparent. To develop the hotel business up to the degree of perfection which we have set as our goal, is a work which requires time to accomplish. Proprietors need to be educated up to the point where they will realise the importance of their vocation. Constant repetition of advice suited to the requirements of each establishment and to the means at the disposal of the individual proprietor, combined with unceasing vigilance, will lead us to the results sought for.

To sum up; the work mapped out for this year has been to seek improvements on the following points: water system; fire protection; the dining-room : table, linen, food, destruction of flies; the kitchen: appointments, cooking utensils, pantry, refrigerator, disposal of garbage; bedrooms: the linen, bedding and general cleanliness; sanitary installation: baths, hot water, etc.

Wine in Hotels

In proportion as the volume of tourist traffic increases with the opening up of new localities, the organization of hotels should grow more complete and perfect. The traveller leaving town for a trip in the country is delighted to discover on the road welcome accommodation where he can put up for rest and refreshment. He expects to find there all the comforts possible, and will not hesitate to pay full value for the service received; but he demands that such service be both good and complete. One of the advantages and privileges enjoyed by almost all hotels consists in the exclusive sale of wine to those who room and board with them.

In consequence of representations received from a large number of tourists, we have decided to insist that every hotel shall carry a minimum assortment of wines. A by-law, of which a copy appears below, has been passed to this effect.

By this means we believe that on the one hand we are benefitting the tourist who wishes to satisfy his tastes, and on the other hand, the hotel-keeper himself whose profits will be augmented by reason of the increased service offered to his clients. As soon as travellers learn that the country hotels are in a position to offer them a complete service, the projected trip will become an anticipated pleasure, and no longer, as in the recent past, a difficult problem to solve.

By-Law "K"

WHEREAS the Quebec Alcoholic Liquor Act provides that permits be granted to hotel and restaurant keepers for the sale of beer and wine, as authorised by the Act, in their dining-rooms;

WHEREAS the request for a permit presumes the desire on the part of the applicant to give his clients the benefits which they have the right to demand;

WHEREAS to attain this object it is desirable that the hotel or restaurant keeper shall carry a suitable assortment of wines in stock to meet the current demand;

THE QUEBEC LIQUOR COMMISSION RESOLVES HEREBY:

THAT every holder of a permit for the sale of wine in the dining-rooms of a hotel or restaurant shall be required to carry constantly in stock at the disposal of his clients the following assortment of wines, which shall be continuously replenished:

1 Sherry
2 White Bordeaux (Sauterne)
2 Red Bordeaux (Claret)
1 Burgundy

THE COMMISSION RESOLVES FURTHER:

THAT a card enumerating the wines on hand and the price asked for each item, shall be placed in the dining-rooms for the convenience of clients; the whole of which is subject to the regulations already existing with regard to the purchase and resale of wines by permit-holders.

Our Stock of Wines and Spirits

To those who demand a still larger assortment of spirits, liqueurs and wines than that which the Commission has for disposal, we think it may serve a useful purpose to again emphasize the number of varieties already appearing on our price-lists and offered for sale to our clients through our different stores. This list comprises 30 brands of Scotch Whiskies in five different sizes of 10, 13, 20, 26 and 40 ounces; 7 brands of Rum; 20 brands of

Cognac put up in five sizes from 10 to 40 ounces; 8 of ordinary Gins; 15 of dry Gins; 47 of Liqueurs; 31 brands or vintages of Champagne; 46 varieties of Burgundy; 44 of Bordeaux; 28 of Port; 31 of Sherry and 28 of various types such as Madeira, Italian, Canadian native wines, Mass wines, etc.

Both the choice and diversity of this assortment seem to us amply sufficient. To increase the number of brands carried in stock would, in our opinion, merely crowd up our warehouses and shops for no useful purpose, and would further result in tying-up a considerable amount of capital. Experience has taught us besides, that practically no demand exists for brands which do not appear on our catalogue. Moreover, the right of direct importation granted by the Commission to those who have settled preferences for such wines as are not carried in stock destroys the last vestige of any legitimate basis for complaints which might otherwise be justified.

Taxes

It has been claimed in certain circles that in this Province, the Commission holds a privileged position in the municipalities wherein it occupies various premises. The fact has been particularly emphasized that it pays no property taxes on its warehouses and offices in Montreal and Quebec. From comments which have appeared on the subject, many people have gained the impression that the Commission pays no taxes of any kind whatever, thus depriving the municipalities of legitimate revenue, of which they generally stand in great need. Such, however, is not the case; if the Commission pays no property tax on its offices and warehouses in Montreal and Quebec in consideration of their being already the property of the Province, it pays into the municipal treasuries wherever its stores are in operation, all taxes imposed on business establishments, special taxes, and all those which are payable by tenants. The following table indicates the various classes of taxes imposed upon and payable by the Commission in municipalities in which its stores operate. Any person who will go over this table carefully will arrive at the conclusion that in the matter of revenue, the municipalities have lost nothing by the substitution of government control for private trading.

TAXES

	STORES	Rental value	Water	Special	Business
No.	1—Montreal	$425.00	$300.00	.....	.....
	2— "	127.50	90.00	.....	.....
	3— "	340.00	240.00	.....	.....
	4— "	127.50	92.00	.....	.....
	5— "	76.50	54.00	.....	.....
	6— "	61.20	.....	.....	.....
	7— "	51.00	36.00	.....	.....
	8—Saint-Jean	60.00	.....	.....	$150.00
	9—Montreal	56.10	.....	.....	.....
	10— "	127.50	90.00	.....	.....
	11— "	51.00	36.00	.....	.....
	12— "	68.00	.....	.....	.....
	13— "	38.25	27.00	.....	.....
	14— "	34.00	.....	.....	.....
	15— "	55.25	.....	.....	.....
	16— "	68.00	.....	.....	.....
	17 . "	51.00	36.00	.....	.....
	18— "	59.50	42.00	.....	.....
	19— "	85.00	.....	.....	.....
	20— "	144 50	102.00	.....	.....
	21— "	68.00	.....	.....	.....
	22— "	76.50	54.00	.....	.....
	23— "	85.00	60.00	.....	.....
	24— "	71.85	50.70	.....	.....
	25— "	51.00	.....	.....	.....
	26—Lachine	.....	26.50	.....	.....
	27—Three Rivers	.....	48.00	.....	468.00
	28—Montreal	127.50	90.00	.....	.....
	9—Shawinigan Falls	.....	12.00	.....	.....
	30—Grand-Mère	.....	.....	.....	.....
	31—Rivière-du-Loup	80.00	11.00	.....	100.00
	32—Quebec	.....	.....	.....	460.00
	33—Saint-Jérôme	.....	14.00	.....	.....
	34—Valleyfield	.....	17.28	.....	.....
	35—Granby	18.00	12.00	.....	.....
	36—Quebec	.....	.....	.....	202.50
	37—Joliette	.....	36.00	.....	.....
	38—Sherbrooke	250.00	.....	.....	.....
	39—Quebec	.....	.....	.....	216.00
	40—Louiseville	.....	18.00	.....	.....
	41—Beauharnois	.....	36.52	.....	.....
	42—Marieville	.....	.....	.....	.....
	43—Saint-Hyacinthe	64.05	69.20	$100.00	.....
	44—Montreal	170.00	120.00	.....	.....
	45—Waterloo	.....	10.00	.....	.....
	46—Drummondville	.....	25.00	.....	28.00
	47—La Tuque	.....	15.00	200.00	46.80
	48—Quebec	.....	.....	.....	143.40
	49—Sorel	30.00	23.00	.....	112.50
	50—Hull	72.00	.....	.....	62.50
	51—Buckingham	22.80	.....	.....	23.75
	52—Aylmer	.....	.....	.....	.....
	53—Berthierville	.....	10.50	.....	.....
	54—Montreal	425.00	300.00	.....	.....
	58— "	153.00	108.00	.....	.....
	59—Quebec	.....	.....	.....	180.00
	60—Quebec	.....	.....	.....	180.00

Stores	Rental value	Water	Special	Business
61—Rigaud				
62—L'Assomption		15.00		
63—Quebec				270.00
65—Montreal	$ 93.50			
66— "	255.00	180.00		
67— "	382.00	270.00		
68—Laprairie		12.00		
69—Sainte-Thérèse		16.00		
70 - Longueuil	10.90	12.00		
71—Valleyfield		14.00		
72—Hull	72.00			100.00
73—Sainte-Anne de Bellevue		28.00		
74—Quebec				42.05
75—Montreal	59.50			
76— "	42.50			
77—Bedford		12.00		
78—Sherbrooke		3.00		215.00
79—Cartierville	51.00	36.00		
80—Farnham		10.00		
81—Coaticook	30.00			31.25
82—Magog	45.00			45.00
83—Sainte-Agathe		8.50		
84—Montreal	68.00	48.00		
85—Levis	80.00	183.00		
86—Montreal	85.00	60.00		
87—Quebec				202.75
88—Iberville		18.00		
89—Three Rivers		37.20		130.00
90—Montreal	51.00			
91— "	212.50	150.00		
Warehouse No. 1—Montreal	5100.00	5612.70	$ 26.00	
Warehouse No. 2—Montreal	425.00	388.00		
Warehouse No. 3—Quebec	6825.00	3306.00		
Police Department, Montreal	297.50	210.00		
Totals	18,056.90	12,941.10	326.00	3,406.50

GRAND TOTAL : $34,730.50

Increase in Sales

The increase in the amount of sales does not require any explanation on our part. Those who have a clear idea of the special conditions which are due to our geographical position, and who are posted with regard to the various occurrences happening in the territories contiguous to our Province, will be able to form their own opinions on the causes and probable effects of the situation indicated by these figures.

It is not out of place to emphasize once again the development of our business in wines. While the sale of spirits shows a small increase this year of only 25,763 gallons, compared with the previous year, the consumption of wine reached 884,394 gal-

lons, exceeding that of the preceding year by 168,369 gallons. It is interesting to note further that the sales of spirits in 1925 was 32,178 gallons less than the sales in 1923, while the sales of wine exceed those of 1923 by 252,559 gallons, the equivalent of 1,515,354 bottles. This result is all the more remarkable because the total amount of our sales during the last fiscal year is the highest ever yet reached. The following two tables clearly indicate in the first place the progress made in the movement of wines as compared with the sales of spirits; and secondly the percentages of increase with reference to the various classes of wines and spirits. It will be noted that the average increase of all varieties of wines amounts to 23½%, whereas the average increase for spirits reaches only 3.6%. Further examination shows that the consumption of alcohol (whisky blanc) and of rye whisky, has decreased this year in the proportion of 6.7% for alcohol and 13.3% for rye whisky. It is common knowledge that these two classes of liquor are sold almost exclusively to local buyers, a fact which lends strong probability to the opinion that our people are gradually giving up the use of spirits.

COMPARATIVE SALES — IN GALLONS — OF SPIRITS, DURING 1924-1925 AND 1925-1926.

Classification	1924-25	1925-26	Increase	Decrease	Per cent
Alcohol & Whiskey Blanc	96,788.9	90,240.8		6,548.1	= 6.7
Brandies & Cognacs	112,869.4	123,301.2	10,431.8		+ 8.1
Gin	197,537.7	203,598.6	6,060.9		+ 3.
Irish Whiskies	4,704.4	5,010.5	306.1		+ 6.5
Liqueurs	7,786.3	10,335.9	2,549.6		+32.7
Rum	32,003.	39,574.5	7,571.5		+23.6
Rye Whiskies	68,171.4	59,075.4		9,096	=13.3
Scotch Whiskies	193,349.7	206,960.	13,610.3		+7.
Miscellaneous	4,843.	5,720.5	877.5		+17.1
GRAND TOTAL	718,053.8	743,817.4	+41407.7	=15644.1	
			=15644.1		
Net increase			25,763.6		3.6

COMPARATIVE SALES — IN GALLONS — OF WINES, DURING 1924-1925 AND 1925-1926.

Classification	1924-25	1925-26	Increase	Decrease
Champagne	21,476.1	36,495.6	15,019.5	69.9
Clarets	45,015.6	45,579.	563.4	1.2
Sauternes	45,416.7	57,278.9	11,862.2	26.1
Ports	351,314.9	400,280.7	48,955.8	13.9
Sherries	186,422.3	248,542.9	62,120.6	33.3
Burgundies	18,352.2	24,721.	6,368.8	34.7
Vermouths	18,636.8	23,321.	4,684.2	25.1
Miscellaneous	29,380.5	48,175.2	18,694.7	63.9
GRAND TOTAL	716,025.1	884,394.3	168,369.2	23.5
Imported Beer	4,997.	6,392.7	1,395.7	27.9

SALES OF WINES AND SPIRITS DURING THE LAST THREE YEARS.

1923-24						1924-25						1925-26					
WINES		SPIRITS		SURPLUS OF SPIRITS OVER WINES		WINES		SPIRITS		SURPLUS OF SPIRITS OVER WINES		WINES		SPIRITS		SURPLUS OF WINES OVER SPIRITS	
Gals	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles
627,942	3,767,652	775,901	4,655,406	148,049	888,254	716,025	4 296,150	718,053	4,308 318	2,028	12,168	884,304	5,306,304	743,817	4,462,902	140,577	843,402

INCREASES OF WINE SALES

Increase of Sales of 1924-25 over 1923-24		Increase of Sales of 1925-26 over 1923-24		over 1924-25	
Gals.	Bottles	Gals.	Bottles	Gals.	Bottles
84,100	503,140	252,980	1,515,264	168,880	1,010,214

INCREASES AND DECREASES OF SPIRITS SALES

Decrease of Sales of 1924-25 over 1923-24		Decrease of Sales of 1925-26 over 1923-24		Increase of Sales of 1925-26 over 1924-25	
Gals.	Bottles	Gals.	Bottles	Gals.	Bottles
57,988	347,624	32,174	193,008	25,788	154,578

COMPARISONS OF INCREASES AND DECREASES IN SALES OF WINES AND SPIRITS

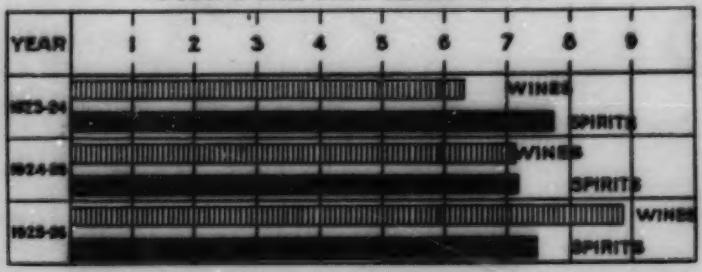
Surplus of Sales of Spirits over Wines Sales				Surplus of Wines Sales 1925 - 26 over Spirits Sales					
1923 - 24		1924 - 25		1923 - 24		1924 - 25		1925 - 26	
Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles	Gals.	Bottles
144,160	864,960	2,028	12,168	108,300	650,304	108,311	998,046	140,577	843,462

The following table, with the accompanying graph, seems to us to convincingly sum up the comparative trend of our sales of wines and spirits during the last three years:—

COMPARATIVE TABLE OF ANNUAL SALES OF WINES AND SPIRITS DURING THE FISCAL YEARS 1923-24, 1924-25, 1925-26.

	1923–24	1924–1925			1925 - 1926				
	Sales in Gallons	Sales in Gallons	Increase X Decrease - compared with 1923–24		Sales in Gallons	Increase X Decrease - compared with 1923–24		Increase X Decrease - compared wi 1924–25	
			Gallons	Percentage		Gallons	Percentage	Gallons	Pe
Wines	627,942.7	716,025.2	x 88,082.5	x 14.02	884,394.3	x256,451.6	x 40.1	x168,369.1	-x
Spirits	775,991.6	718,053.8	- 57,937.8	- 7.4	743,817.4	- 32 174.	- 4.1	x 25,763.6	x

ANNUAL SALES, BY 100,000 GALLONS, OF WINES AND SPIRITS DURING THE LAST THREE YEARS



Group Insurance of the Staff.

During the course of the year, the Commission has secured the benefits of group insurance for the staff. As a result of the arrangements made, a policy, the value of which varies according to length of service and amount of salary of the beneficiary, has been offered free of cost to each of its employees, the Commission itself paying the premiums. In addition to this, all employees wishing to increase the total sum insured have been granted the privilege of doing so on the most advantageous terms. We are aware that our staff fully appreciates this privilege, which affords protection to the family of the humblest employee whenever the breadwinner passes away.

QUEBEC LIQUOR COMMISSION

BALANCE SHEET AS AT 30th APRIL 1926.

ASSETS

Current Assets			
Cash on Hand and in Banks	$ 430,595.66		
Accounts Receivable	101,329.59		
Inventories of Liquor	2,617,121.57		
Inventories of Materials and Supplies	261, 63.33	$3,410,810.15	
Fixed Assets			
Furniture and Fixtures, Plant and Machinery and Automobiles, less Depreciation written off.		1.00	
Suspense Debits		21 227.76	
			$3,432,038,91

LIABILITIES

Current Liabilities			
Accounts Payable and Accrued Charges			$ 320,316.66
Suspense Credits			
Revenue from Permits 1926-1927			709,172 85
Reserves			
Working Capital		$2,000,000 00	
Insurance		400,000.00	2,400,000 00
Surplus			
Balance as at 30th April 1925		203 300.82	
Add Balance of Revenue and Expenditure Account for year		5,546,4 0.68	
		5,749,881 50	
Less Payments made to Provincial Government	$5 500,000.00		
Expenditure on behalf of Provincial Government	247.332 10	$5,747.332 10	2,549 40
			$3.432,038,91

L.-B. Cordeau, Chairman.

J.-M. Dever, Chief Accountant.

Montreal, 30th june 1926.

We have examined the Books and Accounts of the Quebec Liquor Commission for the year ended April 30th 1926, and certify that we have obtained all the information and explanations required and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Commission according to the best of our information and the explanations given to us and as shown by the Books of the Commission.

(Signed) Riddell, Stead, Graham & Hutchison, C.A.
Auditors.

REVENUE AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING 30TH APRIL 1926.

SALES		$19,018,299.17
Deduct: Cost of Sales:		
Inventories of Liquor at 30th April 1925	3,236,154.04	
Purchases of Liquor	11,988,751.41	
	$15,224,905.45	
LESS :		
Inventories of Liquor at 30th April 1926	2,617,121.57	
	12,607,783.88	
Warehouse Expenses including Depreciation of Plant & Machinery	501,722.38	13,109,506.26
		5,908,792.91
DEDUCT :		
Store Expenses, including Depreciation of Furniture and Fixtures	849,024.13	
General and Administration Expenses including expenses of Head Office, Quebec Office, Paris Office, Automobiles and Depreciation on Furniture and Fixtures and Automobiles	633,371.34	
Bank Interest	5,062.09	1,487,457.56
		4,421,335.35
LESS :		
Reserve for working Capital		250,000.00
		4,171,335.35
PLUS :		
Other Revenue including Permits, Duties, Fines and Seizures, less Enforcement expenses		1,375,155.33
		$ 5,546,490.68

Verified :
Riddell, Stead, Graham & Hutchison, C.A.,
Auditors.

SCHEDULE No. 1

Cash on Hand and in Banks

Cash Balances :		
Stores	$ 40,955.45	
Head Office	2,090.90	
Quebec Office	33,550.00	
Police Department — Montreal	6,667.38	
Police Department — Quebec	6,000.00	
Petty Cash — Stores	11,050.00	
Petty Cash — Other Departments	2,363.02	$102,676.75
Bank Balances :		
Bank of Montreal, Paris	30,759.00	
Bank of Montreal, London	495.12	
Banque Canadienne Nationale, Paris	8,619.28	
Banque Canadienne Nationale, Montreal	85,727.74	
Bank of Montreal, Montreal	105,844.02	
Deposits in Branch Banks	93,464.45	
Banque Canadienne Nationale, Accrued Interest	3,009.30	
		327,918.91
		$430,595.66

SCHEDULE No. 2

Accounts Receivable

Duties due at 30th April collected in May	$ 69,478.62
Claims against Railway and Shipping Companies	1,453.29
Sundry Debtors	30,397.68
	$101,329.59

SCHEDULE No. 3

Inventories of Liquor	$ 2,617,121.57

SSHEDULE No. 4

Inventories of Supplies, Materials, Etc.

Warehouse No. 1	$126,015.14
" No. 2	39,040.39
" No. 7	58,372.59
Stores	12,299.91
Store and Auto Supplies, Fuel Oil, and Stationery	24,241.75
Stock for Stores	1,793.55
	$261,763.33

SCHEDULE No. 5

Suspense Debits

Prepaid wages	$ 6,102.51
General Insurance	3,167.36
Group Insurance	8,360.16
Collector of Customs — Locker Attendance	200.00
Dominion Electric Protection Co. — Sprinkler Supervision	339.68
Sundry	3,058.05
	$ 21,227.76

SCHEDULE No. 6

Accounts payable and Accrued charges

Purchase Orders	$ 6,894.59
Sundry Creditors	143,801.79
Licensed Vendors	9,026.34
Accrued Interest	11,930.65
Unclaimed Wages	2,832.70
Liability for Seized Goods not Confiscated	14,893.17
Accrued Wages	4,954.32
Reserve for Contingencies	125,000.00
Sundry	983.10
	$320,316.66

REMARKS ON THE FINANCIAL REPORTS

30th June, 1926.

The Hon. Jacob Nicol,
Provincial Treasurer,
Quebec, Que.

Dear Sir :—

With reference to the operations of the Quebec Liquor Commission for the year ended 30th April last, there is annexed hereto Balance Sheet as at that date and Revenue & Expenditure Account showing the result of the year's business. There are also annexed various Schedules showing the details of the items comprised in the Balance Sheet and Revenue & Expenditure Account. The Schedules, together with the following observations and explanations, it is hoped will show more clearly the position of the Commission at the end of their fiscal year.

Cash on Hand and in Bank

The amount of Cash on hand in the Head Office and in the Stores, representing the receipt of Cash after banking hours on 30th April has been verified. The Petty Cash in the Stores has been checked periodically by the Inspection Staff, and has been found to agree with the amount shown: $11,050.00. The Petty Cash funds in Quebec Office and the other Departments have all been actually counted by us with the exception of: Paris Office Balance $1,238.02 and certain funds in the hands of various Inspectors and other totalling $1,125.00. Paris Office Balance has been certified by Mr. Guibert, the Manager in Paris, and has been converted at approximately 3¾ cents per franc. The sums in the hands of Inspectors and others not actually counted have been certified as due to the Commission on 30th April by the holders. The Balances in the Bank of Montreal in London, Paris and Montreal and the Banque Canadienne Nationale, Paris and Montreal, have been verified by signed statements from the Banks. The rates of exchange used in converting the balances were $4.86 for the London Balance and 3.3 for the Paris balances.

ACCOUNTS RECEIVABLE $101,329.59 :

This amount, as the Schedule discloses, represents (1) the Revenue due from Breweries for sales of beer during the month of April and which was not paid until May (2) amounts due for sale of sundry materials, amount of fines and expenses collected by the Court on behalf of the Commission, amount due by employees for Group Insurance Premium and deposit with the City of Montreal, and (3) Claims against the various transportation Companies.

INVENTORIES OF LIQUORS $2,617,121.57 :

Physical Inventories of the Liquor in all Warehouses were taken at the close of the year and the quantities ascertained agreed with the quantities shown in the Perpetual Inventory Records. The Inventories have all been examined and tested. The alcoholic content of the spirits in the Inventory has also been tested.

Inventories of Liquors in the Retail Stores have been shown at the Book Value at 30th April. As each Store is inspected at very frequent intervals, any discrepancy would be very small and would be taken care of by Inventory Reserve.

The Inventory has been priced on the basis of the latest standard cost price, which will remain in effect during the next year, and in the compilation of which a fixed rate of exchange is used. The use of the fixed rate, in the case of importations from France especially, results in the prices used in the Inventory being considerably in excess of actual cost. This excess over actual cost has been corrected by the provision of a Reserve for difference in exchange which has been deducted from the Inventory. There is no change in the amount of the Inventory Reserve since last year.

INVENTORIES OF MATERIALS AND SUPPLIES $261,763.33 :

The Cost Value, not exceeding present Market Value, of all bottling and wrapping material, automobile supplies, stationery, etc., has been shown under this heading.

FIXED ASSETS $1.00 :

This represents the Book Value of all Plant and Machinery, Furniture & Fixtures and Automobiles in the possession of the Commission at the close of the year after deducting for Depreciation.

SUSPENSE DEBITS $21,227.76 :

The amount of the Unexpired Insurance has been verified and represents about half of this amount. Prepaid Wages account for $6,102.51. The Sundry item of $3,058.05 mainly covers advances made for travelling not accounted for at 30th April.

ACCOUNTS PAYABLE AND ACCRUED CHARGES $320,316.66 :

The principal items entering into the composition of this amount are: (1) Trade Liabilities $143,810.79; (2) Seized Goods used by the Commission, although not yet confiscated $14,893.17; (3) Deposits made by Private Importers $6,894.59; (4) Licensed Vendors unpaid and accrued interest $20,956.99; and (5) Reserve for Contingencies $125,000.00. The remainder is composed of accrued wages and other sundry liabilities.

SUSPENSE CREDITS $709,172.85 :

As the money received for permits for the year 1926-27 does not form part of the Revenue for the fiscal year ended 30th April, it is set apart to be included in next year's Revenue.

RESERVES :

There has been added to the Reserve for Working Capital $250,000., which now stands at $2,000,000.00.

WAREHOUSE EXPENSES $501,722.38 :

Last year the Warehouse Expenses, shown in the report, were more than twice the above figure. This year, owing to the fact that expenses of bottling and wrapping have been separated from the other Warehouse Expense and appear under another heading, the amount of Warehouse Expense appears much less. Wages have also been distributed under the various headings of expense.

GENERAL :

A close and detailed inspection of all the accounting transactions of the Commission during the year has been made, and authority for all expenditure has been seen.

The inspection of the Retail Stores is being carried out regularly, and any differences discovered between the Head Office records and the Inspectors' reports are adjusted by a charge or credit to the Store Manager.

Tests have been made of the Alcoholic content of the spirits bottled by the Commission during the year, and the reports disclose no case where any discrepancy greater than the usual small marginal allowance has been detected.

Such records of the Commission as have come under our notice, have been kept in a satisfactory manner and the Accounting Department has performed its duties with efficiency.

HOW THE COMMISSION'S RECEIPTS ARE DISTRIBUTED

Years	Sales	Purchases of Stock, other operating charges, and general expenses		Paid out to the Federal Government for Customs, Excise and Sales Taxes		Net Operating Profit		Revenue from permit and seizures	Total Revenue	Turned over to the Provincial Government, and expenditure on Capital Account		Reserves and surplus	
	Gross Receipts	Actual figures	%	Actual figures	%	Actual figures	%	Net	Net	Actual figures	%	Actual figures	%
1921-22	$15,212,801.	$ 7,186,355.	47.3	$ 5,166,436.	33.9	$ 2,860,010.	18.8	$1,175,909.	$ 4,035,919.	$ 3,892,398.	96.4	$ 143,521.	3.6
1922-23	19,698,773.	9,804,515.	49.7	6,566,000.	33.3	3,328,258.	17.	1,236,498.	4,564,756.	4,369,875.	95.7	194,881.	4.3
1923-24	19,812,781.	7,983,777.	40.3	7,411,907.	37.4	4,417,097.	22.3	1,337,273.	5,754,370.	4,200,596.	73.	1,553,774.	27.
1924-25	17,887,588.	7,104,378.	39.7	6,648,545.	37.2	4,134,685.	23.1	1,327,516.	5,462,181.	5,000,967.	91.5	461,214.	8.4
1925-26	19,018,299.	7,320,879.	38.5	7,276,085.	38.2	4,421,335.	23.3	1,375,155.	5,796,490.	5,747,332.	99.15	49,158.	.85
Totals	91,630,242.	39,399,904.	43.1	33,068,973.	36.	19,161,365.	20.9	6,452,351.	25,613,716.	23,211,168.	90.5	2,402,548.	9.5

This table, as will be at once apparent, has not been designed according to strict accounting practice. It was not our intention to present here a complete and absolutely exact statement of the Commission's finances; this is the function of the Balance Sheet which will be found on page 15. Our sole aim is to show the distribution, under clear and comprehensive headings, of the Commission's revenue and the uses to which it has been put. Our view is that the public wishes to have such information in a form which can be easily understood by the average layman, and for that reason we have so prepared it.

It will be remarked that out of a total operating revenue of $91,630,242 during the five years 1921-26, the Federal Government has levied the sum of $33,068,973. in Customs and excise duties, or 36%. Operating charges : purchases of goods, materials and supplies, general expenses, etc., amounted during the same period to $39,399,904. or 43.1% of the gross revenue, leaving a net profit of $19,161,365 or 20.9%. We think we should equally emphasize the double fact that in 1925-26 the federal taxes cost the Commission as much at its entire operating disbursements, including general expenses; and that since the establishment of the Commission, the percentage of these same operating expenses has steadily decreased, falling from 47.3% in 1921-22 to 38.5% in 1925-26, or a reduction of 9%.

Adding the receipts from permits and seizures, namely $6,452,351 to the net operating profits, we arrive at a total net revenue of $25,513,716 from which the sum of 23,211,168 or 90.5% was turned into the Provincial Government or expended on its behalf for capital account, thus leaving in the hands of the Commission as Reserve and Surplus Account, the sum of $2,402,548 or 9.5% out of the total net revenue for the five years.

RETAIL STORES DEPARTMENT

General Superintendent's Report

Ninety stores were in operation on the first of May 1925, of which seventy-one were in the District of Montreal and nineteen in the Quebec District.

On April 30th, 1926, the number in operation totalled ninety-one, seventy-two being situated in the Montreal District and nineteen in that of Quebec. Consequently, there was but a single additional store opened in Montreal, namely:—

Store No. 91 — 160 Craig Street West, Montreal.

Removals have taken place in the following stores (district of Montreal) with five-year leases in each case. In nearly every instance the Commission benefitted by appreciable reductions in the matter of rents. It should be noted further that all these stores are better situated than formerly and should therefore offer an improved service to the public. Three out of the number have been located at transfer points of the Street Railway (Nos. 24, 28 and 54).

Store No. 8—St. John, P. Q., from 23 Market Street to 121 Richelieu St.
" " 24—Montreal, from 281b Visitation to 1300 Amherst
" " 38—Montreal, from 867 St Cath. West to 784 St. Catherine West.
" " 35—Granby, to No. 74 Principale Street.
" " 52—Aylmer, Principal Street.
" " 54—Montreal, from 1719b St. Cath. E. to 1593 St. Catherine East.

In the district of Quebec, the leases of the following stores have been renewed for an additional period of five years, namely:

Stores Nos. 27—Three-Rivers, 202 Notre-Dame
" " 29—Shawinigan-Falls, 95 Cascades
" " 31—Rivière-du-Loup, 205 Lafontaine St.
" " 32—Quebec, 48 Côte-du-Palais
" " 46—Drummondville
" " 48—Quebec, 22 St. Stanislas
" " 59—Quebec, 944 St. Valier
" " 60—Quebec, 347 St. Jean

Visits to Stores made by the Superintendent, 1404.

Visits to Stores made by the Assistant-Superintendent, 962.

Visits of Inspection by the Superintendent involved travelling 22,700 miles by automobile, and nearly 2,800 miles by railroad.

STAFF OF CLERKS AND CASHIERS IN THE STORES

(exclusive of Managers)

On May 1st, 1925: Montreal District, 183 — Quebec District, 54; Total 237.

April 30th, 1926: Montreal District: 176 — Quebec District, 56; Total 232.

Twenty-nine clerks left the service, thirteen of whom resigned and sixteen were dismissed for various reasons.

Three managers were dismissed from the service for breach of regulations.

Subjoined is a chart showing:—

1st. The number of employees in each store;
2nd. The average daily sales by each store;
3rd. The average sales made by each employee;
4th. The average breakages made by each store;
5th. The general average of breakages made by the whole of the stores collectively.

The highest average breakages in the ordinary stores, that is to say, those selling wines and spirits at the same time, was 8.60 per 10,000 bottles, made by store No. 46, at Drummondville. The lowest average of 0.22 was achieved by Store No. 87, at Quebec.

In Stores selling wine only, the breakages recorded were more numerous, being 19.71 per 10,000 bottles in Store No. 65; 15.75 in Store No. 66, and 10.42 in Store No. 67. This is explained by the fact that wines are delivered to these stores in the original cases, which have never been opened from the time of shipment by the exporter until the time of delivery at the Store. Thus all breakages occurring during transit are registered by one single entry, whereas in handling spirits every case is opened, emptied and repacked in our warehouse.

The number of breakages in our stores during the year 1924-25 was 2943 bottles; and for the year 1925-26, 2579 bottles, thus showing a reduction of 364 bottles during the current year.

GENERAL AVERAGE OF BREAKAGES MADE BY STORES IN THE AGGREGATE

1923-24 — 004.41
1924-25 — 004.03
1925-26 — 003.43

STATISTICAL RESUME OF INSPECTIONS

	1925	1926
Inspection of Inventories	489	891
Audits of Cash Registers	513	1128
Audits of Breakages	461	828

PARIS INFORMATION BUREAU

PURCHASES

Purchases effected in 1925-26 through the medium of our Paris Office reached a much higher figure than those of the preceding year, both in respect of quantity and value.

During the course of the past twelve months, our Paris Office as a matter of fact, forwarded orders for 138,191 cases and 8,909 casks of wine and spirits, representing a value of 42,190,879 francs, whereas during our busiest year hitherto, namely 1923, we handled 107,857 cases and 7,207 casks with a value of 24,375,699 francs. In 1924, the purchases represented only 56,032 cases and 4974 casks valued at 13,205,741 francs.

Four hundred and six order sheets were issued against 212 in 1924, and 408 in 1923. In this total are included orders authorized for account of private individuals, but no account is taken herein of importations requiring merely our approval.

RECAPITULATION OF PURCHASES OF WINES AND SPIRITS IN 1925-26.

	Cases	Casks	Value
Wines	102,320	5475	26,154,841 fcs.
Spirits	35,871	3434	16,036,038 fcs.

In comparing the quantities of wines and spirits according to the above table, it will be noted that the former comprise more than two-thirds of the total, or to be exact, 67.41%, thus leaving the difference of 32.59% as the percentage of spirits purchased.

The respective percentages during the preceding years were as follows:—

	1922	1923	1924	1925 (4 months)
Wines	91.65	69.21	83.08	63.92
Spirits	8.35	30.79	16.92	36.08

Country	Value				Quantities	
	1922	1923	1924	1925-26	1924	1925-26
France	89.27	65.80	51.87	75.18	34.95	62.54
Spain	4.25	14.80	17.72	7.97	34.27	14.33
Portugal	2.49	8.52	16.15	8.70	19.86	10.64
Holland	.11	5.30	8.89	4.15	7.05	5.03
Sundry	3.88	5.58	5.37	4.00	3.87	7.46

1924-25 — STAFF — TRANSACTIONS — BREAKAGES — 1925-26

Shop	Staff: Employees, managers and cashiers included 1924-5	Staff: Employees, managers and cashiers included 1925-6	Staff: Cashiers 1924-5	Staff: Cashiers 1925-6	Daily average: Number of sales 1924-5	Daily average: Number of sales 1925-6	Daily average: Value of sales 1924-5	Daily average: Value of sales 1925-6	Daily average: Number of sales per employee 1924-5	Daily average: Number of sales per employee 1925-6	Total for the year: Number of sales 1924-5	Total for the year: Number of sales 1925-6	Total for the year: Number of breakages 1924-5	Total for the year: Number of breakages 1925-6	Total for the year: Average of breakages per 10,000 bottles 1924-5	Total for the year: Average of breakages per 10,000 bottles 1925-6
1	10	11	2	2	1347	1328	$4046.64	$4211.15	134	120	405,158	401,032	96	97	2.37	2.42
2	8	9	1	1	1044	1096	2563.50	2562.08	130	121	321,523	324,068	97	102	3.02	3.15
3	7	7	1	1	693	698	1698.41	1698.21	99	99	206,233	217,304	56	57	2.80	2.62
4	6	6	1	1	675	690	1625.57	1555.32	112	116	216,878	205,549	55	43	2.51	2.09
5	5	5	1		452	478	1237.22	1274.19	90	95	134,707	128 159	58	24	3.52	1.90
6	3	3			245	214	581.17	416.61	82	71	72 131	65,396	17	9	2.36	1.38
7	4	4	1	1	351	360	718.48	702.29	88	90	110,483	122,936	32	18	2.90	1.46
8	3	3	1	1	205	230	846.12	846.77	68	77	63,769	48,131	32	22	5.02	4.57
9	3	3			241	248	582.29	588.60	80	83	79,139	76,908	41	20	5.20	2.60
10	3	3			321	329	715.12	675.49	107	109	110,060	101,778	36	22	3.27	2.16
11	3	3			312	341	644.65	664.45	104	114	103,661	101,480	21	15	2.02	1.48
12	3	3			334	349	760.23	840.42	111	116	106,940	111,191	38	32	3.55	2.88
13	2	2			57	65	115.89	133.06	29	32	16,548	28,086	7	6	4.29	2.30
14	3	3			269	286	634.05	654.10	89	95	77,585	84,303	13	11	1.68	1.30
15	4	4	1		356	330	877.52	684.60	89	83	119,163	100,780	32	41	2.68	4.07
16	3	3			214	198	501.67	346.80	71	66	78,080	68,868	16	12	2.06	1.73
17	3	3			293	288	718.75	642.17	98	96	87,307	85,247	25	12	2.86	1.40
18	3	3			152	149	386.57	354.65	51	49	44,518	43,407	23	5	5.84	1.05
19	3	3			339	333	694.81	629.77	110	111	122,044	109,539	22	14	1.80	1.21
20	4	4	1		339	329	691.51	616.61	83	77	99,526	91,412	61	45	6.22	4.82
21	3	3			144	139	332.84	332.80	48	42	47,799	38,498	28	11	5.44	2.86
22	3	3			266	272	569.94	450.14	85	91	86,646	72,259	21	9	2.27	1.24
23	3	3			322	299	583.66	506.25	101	89	93,822	83,541	28	5	3.24	0.60
24	3	3			219	198	470.59	367.71	73	66	67,878	69,695	15	14	2.21	2.20
25	3	3			264	278	594.56	488.98	85	93	78,007	86,510	26	14	3.56	1.65
26	3	3			180	177	412.06	412.97	60	59	55,920	60,894	18	20	3.22	3.28
27	4	4	1	1	461	508	822.92	983.96	115	127	143,021	145,980	94	77	6.54	5.28
28	5	5	1	1	497	504	1279.95	1256.97	99	101	166,846	149,442	64	56	3.83	3.74
29	3	3	1	1	196	198	394.01	367.86	65	66	67,614	71,795	20	24	2.96	3.34
30	3	3	1	1	124	127	284.57	249.27	44	42	43,139	49,528	30	24	6.95	4.90
31	6	6	1	1	455	462	1079.59	1087.41	76	67	140,379	137,922	64	34	4.28	2.46
32	6	6			341	362	916.08	914.10	62	65	125,763	111 289	40	50	3.10	4.49
33	2	2			112	105	212.64	180.59	56	53	32,795	32,648	16	13	4.89	3.98
34	5	5			469	504	1131.23	1276.98	93	113	140,569	169,136	40	27	2.84	1.58
35	3	3			125	125	245.64	221.39	45	42	36,459	32,494	23	24	7.67	6.21
36	5	5	1	1	450	460	1081.02	1081.21	90	92	136,400	147,518	29	74	2.12	5.02
37	3	3			126	125	280.54	282.53	46	45	39,597	39,404	3	7	2.02	1.77
38	5	5	1	1	515	448	1146.79	986.53	103	90	200,115	183,343	53	23	2.15	2.12
39	5	5			667	656	1341.56	1304.18	131	132	166,903	209,254	28	50	1.66	2.82
40	2	2			90	92	148.55	148.32	45	46	35,530	31,182	11	14	3.09	4.49
41	2	2			70	41	164.52	85.22	35	21	20,237	12,518	9	7	4.44	5.60
42	2	2			37	38	77.57	74.52	19	19	11,855	10,622	7	4	5.90	3.76
43	3	3			188	175	273.30	301.70	58	58	47,473	54,334	10	9	2.10	1.65
44	7	7	1	1	968	995	2416.20	2274.59	136	129	306,188	276,109	110	113	3.60	4.45
45	3	3			163	152	214.75	209.07	34	51	32,671	48,391	23	19	7.04	3.92
46	2	2			102	104	207.45	198.99	51	52	29,915	31,375	23	27	7.70	8.60
47	3	3	1	1	139	135	362.12	382.30	46	62	42,025	44,297	22	14	5.12	3.16
48	2	2			45	46	128.67	129.70	22	23						
49	3	3			117	132	218.35	251.01	39	44	38,280	35,672	33	12	8.62	3.36
50	5	5	1	1	756	867	1926.82	2133.19	151	172	211,582	235,401	84	65	3.92	2.54
51	2	2			87	87	160.53	168.05	44	44	25,446	25,172	15	10	5.89	3.97
52	2	2			95	105	207.56	251.00	48	52	34,944	31,671	37	20	10.58	6.31
53	2	2			58	64	94.67	107.25	29	32	17,728	17,307	3	3	1.69	1.72
54	3	3			162	160	405.20	380.97	54	53	51,980	42,791	8	10	1.54	2.33
55	3	3			168	146	440.10	397.30	54	56	74,922	41,086	30	13	4.00	3.16
56	2	2			23	27	205.13	235.66	11	13						
57	4	4			362	432	1250.10	1665.97	90	108	108,644	161,486	47	56	4.32	3.46
58	5	5	1	1	569	524	1579.66	1249.39	113	105	166,276	148,858	44	35	2.51	2.35
59	3	3			188	198	356.27	364.29	63	64	65,809	61,857	16	13	2.44	2.10
60	5	5	1	1	333	359	655.61	682.67	66	72	109,844	108,453	35	45	3.20	4.15
61	2	2			110	60	376.31	149.40	55	30	32,930	17,873	13	4	3.94	2.24
62	2	2			35	39	70.26	72.00	18	19	10,049	10,744	6	1	5.97	0.93
63	5	5	1	1	434	452	1025.06	1040.42	87	90	117,151	138,127	35	39	2.99	2.82
64	4	4			156	128	308.20	198.61	39	32	50,862	38,476	97	76	11.20	19.71
65	5	5	1	1	354	398	599.84	677.37	71	79	104,723	111,766	38	176	13.18	15.74
66	6	6	1	1	287	244	436.44	353.59	48	41	85,718	71,027	145	74	16.91	10.42
67	2	2			352	102	452.60	209.97	176	51	108,161	38,395	50	18	4.71	3.59
68	3	3			51	53	96.26	97.72	17	18	14,528	14 726	4	3	2.75	2.04
69	2	2			85	85	182.14	188.49	42	43	31,470	25,095	22	12	6.98	4.78
70	4	4			405	269	719.98	562.66	101	67	115,982	82,962	57	33	4.91	4.02
71	7	7			1135	1296	2567.34	2873.53	162	185	338,181	382,917	106	72	3.13	1.88
72	2	2			129	115	334.18	276.92	64	57	38,213	34,096	17	26	4.45	7.62
73	5	5			246	325	363.39	439.46	49	65	70,147	102,297	67	65	9.55	5.79
74	3	3			106	110	249.55	220.99	35	37	24,308	33,137	6	10	2.45	3.02
75	3	3			243	240	672.94	585.59	81	80	48,286	78,377	28	19	5.80	2.80
76	2	2			95	121	179.69	200.75	48	60	29,108	35,873	3	1	1.08	0.28
77	3	3			156	232	337.02	518.43	52	77	40,440	69,277	28	35	6.92	5.05
78	2	2			52	61	106.37	127.07	26	20	13,355	16,432	3	4	2.25	2.20
79	2	2			73	68	147.14	139.58	37	34	24,500	20,054	7	4	2.86	2.00
80	3	3			228	313	498 47	729.06	76	104	72,498	94,830	73	67	10.06	7.06
81	2	2			126	208	278.36	428.05	63	101	40,405	59,946	23	29	5.69	6.51
82	2	2			50	55	56.27	60.98	25	25	14,649	13,810	20	11	13.65	7.99
83	3	3			64	105	103.30	172.73	21	35	14,761	31,753	6	9	4.06	2.83
84	3	3			125	170	310.35	349.71	42	57	42,820	50,060	15	2	3.50	0.40
85	4	4	1	1	160	208	361.00	488.95	40	52	46,388	64,526	28	15	6.10	2.32
86	3	3			83	117	102.76	141.79	28	39	21,749	45,339	5	1	2.30	0.22
87	2	2			89	210	218.57	628.34	45	105	23,355	60,094	17	19	7.27	3.16
88		3			140	248	322.18	456.80	47	83	46,312	74,712	26	23	5.61	3.43
89		2			110	206	304.98	872.12		103		86,941		22		2.53
90		7		1		624		1302.43		89		75,152		26		3.51
91																

Sales	Cost of goods sold	Freight and Express	Wages	Rent	Telephones	Light and heat	Breakages	General expenses	Burglary	Samples a. c.	Total expenses	Profits
$1,[illegible]	$881,[illegible]		$13,[illegible]	$6,000.00	$71.28	$176.67	$219.70	$2,[illegible]			$23,221.34	$[illegible]
[illegible]	587,[illegible]		12,011.45	3,000.00	71.28	396.92	187.85	1,607.90			17,275.40	[illegible]
[illegible]	[illegible]	$ 6.24	9,561.29	4,000.00	69.76	388.06	107.55	1,495.97			15,627.98	148,041.98
471,743.75	315,901.45		8,541.90	1,500.00	71.28	406.85	90.91	1,175.70			11,788.72	144,053.55
[illegible]	253,291.95		7,879.65	900.00	71.28	94.39	96.60	894.23			9,438.15	111,[illegible]
125,711.60	84,878.80		4,506.65	1,200.00	71.28	228.16	29.00	526.64			6,561.73	34,270.07
[illegible]	145,378.95		4,816.14	900.00	68.86	228.61	38.35	713.68			6,665.64	62,057.96
[illegible]	63,694.40	2,067 22	4,079.94	1,200.00	29.82	83.99	44.15	2,252.45			9,747.97	24,071.89
[illegible]	110,[illegible]		5,184.62	1,050.00	67.98	250.84	63.65	550.49			7,067.58	47,479.37
[illegible]	[illegible]		4,715.50	2,100.00	71.28	172.85	51.55	908.61			8,019.79	57,976.01
[illegible]	120,750.00		5,178.79	600.00	68.76	67.85	33.10	811.96			6,830.42	60,[illegible]
[illegible]	102,[illegible]		4,828.00	900.00	80.06	208.20	80.65	1,125.73			6,721.94	70,745.31
[illegible]	27,501.30		3,140.11	1,200.00	85.56	121.08	16.25	456.31			5,028.28	8,[illegible]
[illegible]	[illegible]		4,816.27	1,050.00	71.38	157.59	29.55	529.32			6,633.11	59,[illegible]
[illegible]	127,[illegible]		5,147.77	840.00	73.87	231.92	77.35	755.70			7,126.11	61,[illegible]
[illegible]	70,[illegible]		5,084.25	1,050.00	68.76	270.52	40.40	617.89			7,051.81	39,[illegible]
[illegible]	127,[illegible]	17.81	4,877.79	900.00	71.28	178.99	47.25	684.69			6,427.81	35,[illegible]
[illegible]	[illegible]		4,416.81	840.00	71.28	161.87	12.25	551.11			6,053.32	15,[illegible]
[illegible]	120,[illegible]		4,645.11	1,749.98	69.76	120.71	36.05	691.16			7,311.75	54,[illegible]
[illegible]	135,[illegible]		5,490.22	2,100.00	71.48	107.55	64.20	774.88			8,699.42	52,[illegible]
[illegible]	57,[illegible]		3,971 86	1,500.00	71.28	68.24	17.30	517.69			6,146.46	22,[illegible]
[illegible]	[illegible]		4,578.29	900.00	71.28	185.48	27.30	721.80			6,485.65	37,[illegible]
[illegible]	104,117.95		5,298.65	1,200.00	69.76	98.29	38.17	679.73			7,373.60	41,[illegible]
[illegible]	79,[illegible]		4,070.81	975.00	87.96	72.56	24.50	2,104.06			7,344.43	29,[illegible]
[illegible]	[illegible]		4,171.96	819.96	69.76	224.68	28.50	544.44			5,858.48	48,[illegible]
[illegible]	84,459.30	25.82	4,694.50	1,050.00	48.98		24.15	845.73			6,693.17	35,[illegible]
[illegible]	[illegible]	3,244.12	5,258.68	1,200.00	45.27	282.48	77.50	1,286.40			11,893.41	73,[illegible]
[illegible]	[illegible]		6,985.35	1,200.00	71.28	274.11	125.15	2,759.64			11,895.61	120,[illegible]
[illegible]	70,[illegible]	2,192.57	3,830.65	900.00	48.28	60.85	46.20	220.14			7,298.74	27,[illegible]
[illegible]	[illegible]	2,115.17	3,696.62	1,170.00	47.28	65.10	42.05	220.58			7,258.76	25,[illegible]
[illegible]	222,910.70	12,982.81	7,515.98	1,200.00	53.82	245.52	64.20	923.21			22,985.62	78,[illegible]
[illegible]	151,214.95		6,651.50	3,200.00	28.20	193.24	46.80	1,297.88			11,[illegible]	69,[illegible]
[illegible]	[illegible]	1,689 46	2,940.61	540.00	28.22	168.80	28.55	220.76			4,[illegible]	13,177.[illegible]
[illegible]	261,457.85	8,739 88	6,184.42	900.00	47.71	275.36	54.55	1,101.60			12,[illegible]	117,[illegible]
[illegible]	47,726.45	1,685.69	4,812.65	988.22	27.40	104.49	48.20	2,021.62			9,132.69	13,[illegible]
[illegible]	220,[illegible]		6,395.17	1,800.00	10.20	125.73	110.20	1,589.49			10,[illegible]	99,[illegible]
[illegible]	[illegible]	2,123.79	3,907.95	600.00	2.25	84.30	15.01	224.83			6,[illegible]	10,[illegible]
[illegible]	262,175.15	4,814.42	7,296.32	1,499.92	.65	212.10	58.85	1,127.01			14,[illegible]	79,[illegible]
[illegible]	271,[illegible]		6,250.17	1,125.00	10.40	548.98	51.65	788.53			8,[illegible]	112,[illegible]
[illegible]	29,[illegible]	1,964.10	2,777.08	420.00	37.83	132.70	16.20	192.09			5,[illegible]	9,[illegible]
[illegible]	17,[illegible]	515.86	3,048.24	600.00		49.29	19.40	258.16			4,[illegible]	5,[illegible]
[illegible]	15,[illegible]	494.90	2,[illegible]	459.96		57.24	5.70	121.67			4,[illegible]	3,[illegible]
[illegible]	[illegible]	2,015.72	4,[illegible]	840.00	.70	242.59	24.85	463.55			7,[illegible]	29,[illegible]
[illegible]	454,[illegible]		9,782.09	1,500.12	72.48	388.01	245.90	1,587.59			13,[illegible]	229,[illegible]
[illegible]	[illegible]	1,859.19	4,179.61	840.00	27.12	315.09	26.05	449.76			7,[illegible]	28,[illegible]
[illegible]	41,[illegible]	1,512.69	3,[illegible]	420.00	15.75	148.10	41.60	220.15			5,[illegible]	12,[illegible]
[illegible]	[illegible]	2,451.54	3,496.94	780.00	40.41	142.25	29.57	466.85			7,[illegible]	37,[illegible]
[illegible]	[illegible]	8.20	2,[illegible]	1,[illegible]	10.20	9.00	104.97	[illegible]			5,[illegible]	7,[illegible]
[illegible]	[illegible]	[illegible]	4,127.13	730.[illegible]		198.98	16.07	1,[illegible]			7,[illegible]	14,[illegible]
[illegible]	[illegible]	5,[illegible] 11	7,[illegible]	1,[illegible]	70.21	2.71	178.25	[illegible]			14,[illegible]	120,[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[

ECONOMIES EFFECTED

Economies effected in 1925-26 in all branches increased to 4,853,317.65 fcs. After deduction of expenses, these economies represent a greater amount than those of a like nature which were realized during the three preceding years.

Furthermore, the technical authority of Professor Mathieu enabled us to settle advantageously the whole of the legal disputes which had arisen during the supply of our various purchases, by which fact we secured the return of funds which may be expressed in economies not indicated by the figures given above.

CONCESSIONS — Concessions secured on orders in the form of trade discounts, cash discounts, etc., appear as 3,517,588 fcs. out of the above total, representing almost 8½% of the value of orders given. The previous year, these privileges reached only the sum of 872,836 fcs., or 6¾% of the amount of purchases.

FREIGHT CHARGES. — Economies realized on freight charges during 1925-26 increased to 1,226,280 francs compared with 163,000 fcs. in 1924.

EXPENSES. — Our expenses increased to 403,342.05 fcs. While these appear greater than those in the preceding year, they are in fact less for all items except salaries. If the latter show a larger total than in 1924, the reason is to be attributed in part to increases granted to certain employees, and on the other hand, to the devaluation of the franc.

TRANSPORTATION

During the course of the last financial year, our efforts have been particularly directed towards the reduction of our freight charges. Various circumstances have contributed in achieving the result, notably the forwarding of our goods by direct route instead of transhipping them in British ports. The total savings effected in this sphere are quite considerable in comparison with preceding years.

The past year was by far the most successful from the freight point of view since the establishment of our Paris Office. The savings which we have been able to realize on our total shipments represent a reduction of 33% or if transcribed into actual figures,

a sum of £10,224, equivalent to 1,226,280 fcs. at the average exchange rate of 120 francs to the pound sterling. The policy we had in mind was to avoid transhipments in English Ports, without sacrificing prompt dispatch, thus avoiding intermediate profits to companies whose freight rates, added to those between England and Canada, created a very heavy charge on the traffic.

For this reason we concluded to adopt the route via Havre for goods originating from the Bordelais and the Charente. We succeeed in arranging to ship our Cognacs at La Pallice which offers the same facilities of success and convenience as the port of Tonnay-Charente. We consequently abandoned transit of our goods through this latter port in which the rates for delivery on board were extremely heavy, a fact which did not fail to influence merchants in quoting their prices F. O. B. By this means we realized what might be termed an " invisible " profit.

On the other hand, we decided to route a large part of our Burgundies and wines from the southern districts via Marseilles, which has also resulted in considerable savings. It is for this reason that the port of Marseilles, which did not figure in our previous reports, appears this year as sixth in quantity with a tonnage of 439,000 kilos.

Our traffic via Antwerp has increased from 27,000 kilos in 1924, to 835,000 kilos in 1925-26. We have forwarded through this port a large part of our champagnes, thanks to the exceedingly advantageous rates granted to us by the Canadian Government Merchant Marine.

Wines from Italy, Spain and Portugal were shipped for the most part by direct route. The rates which we were able to secure from navigation companies have enabled us to reduce our costs in a remarkable degree. Thus our shipments from Cadiz and Oporto have cost us 70% less for handling than in 1924. This result has been facilitated by the prompt receipt of orders. Owing to the irregularity of direct services we are nevertheless obliged sometimes to make transhipments. With the object of curtailing the costs of transhipment in British ports, we reached an agreement whereby we route our goods via Amsterdam, and in this manner we have economized to the extent of about 50%.

Algiers figures this year for the first time among our shipping ports. Until 1925, our shipments of Algerian wine were forwarded

to Havre for transhipment at that point. However in 1925, before the steady increase in our purchases of this class of wine, we requested the transportation company to arrange for one of its boats on the direct Montreal service to make this a port of call to pick up our goods.

We have not found it possible to secure any reduction of rates on the few shipments of goods made by way of Southampton and London. These goods, fortunately, only bear the proportion of 1% of our total aggregate shipments.

Having regard to the fact that freight rates in 1925-26, generally speaking, were higher than those prevalent in 1924, we feel gratified at the results obtained. In view of the present rising trend of freights in the case of companies offering direct service, we foresee however some difficulty in endeavouring to secure further reductions.

ORDERS PASSED BY OUR PARIS INFORMATION BUREAU FROM MAY 1st 1925 to APRIL 30th 1926

CLASSIFIED BY COUNTRY 1926

COUNTRIES	CASES	BARRELS	VALUE (IN FRANCS)
France	101,918	6,256	31,718,578 00
Portugal	3,247	779	3,668,911.00
Spain	2,416	1,061	3,362,580.00
Holland	18 995		1,732,074.00
Italiy	10,950	11	936,497.00
Algiers		684	492,070.00
Belgium		118	114,224.00
Greece	270		67,438.00
England	240		61,617.00
Switserland	25		12,207.00
Sweden	30		7,92[illegible].00
Germany	100		16,762.00
	138,191	8,909	Fcs: 42,190.879.00
1922	67,704	112	10,519,040.00
1923	107,857	7,207	24,375,699.00
1924	56,032	4,975	13,205,741.00
1925 (4 months)	8,085	1,499	5,330,756.00

ORDERS PASSED BY OUR PARIS INFORMATION BUREAU FROM MAY 1st 1925 to APRIL 30th 1926

CLASSIFIED BY NATURE OF PRODUCTS

PRODUCTS	CASES	BARRELS	VALUE (in francs)
Anjou & Vouvray	1,885	8	280,453.00
Appetizers wines	2,850		312,337.00
Bordeaux	21,959	2,581	4,522,554.00
Burgundies	13,689	253	1,831,736.00
Champagnes	35,027		9,880,920.00
Cognacs	8,685	3,316	12,919,936.00
Rhône wines	90		11,135.00
Miscellaneous	357	22	105,735.00
Gins	18.885	118	1,827,545.00
Liquors	7,036		1,076,258.00
Lisbones		360	832,125.00
Madeiras	240		61,617.00
Ports	3,247	419	2,836,786.00
Rums	1,025		148,493.00
Sherries	2.216	420	2,102,238.00
Vermouths	12,250		1,245,370.00
Algerian wines		31	5,910.00
Rhenish wines, Moselle	2,350		245,107.00
Italian wines	3,400	11	281,480.00
Mass wines, Tarragona		1,370	1,713,144.00
	138,191	8,909	42,190,879.00
Private orders	640	155	220,093.00
Orders by Commission	137,551	8,754	41,970,786.00

ORDERS PASSED BY OUR PARIS INFORMATION BUREAU FROM MAY 1st 1925 to APRIL 30th 1926

CLASSIFIED BY PORTS OF SHIPMENT

PORTS	CASES	BARRELS	WEIGHT
Algiers		683	175,948
Antwerp	26,256	118	835,337
Bordeaux	23,731	2,655	1,324,177
Cadiff	1,265	420	270,996
Genoa	10,951	10	287,232
Hamburg	100		3,016
LaPallice	8,185	1,875	762,183
HÂvre	23,183	103	722,247
The Pireus	126		2,520
Lisbon		360	223,774
London	1,656		41,119
Marseilles	14,001	173	439,619
Oporto	2,476	414	320,581
Patras	30		730
Rotterdam	18,996		501,661
Southampton	170		4,131
Tarragone	200	641	439,630
Tonnay-Charente	2,141	6	51,909
	133,467	7,458	6,406,810

PERMITS DEPARTEMENT

General summary of permits granted during the four years of operation of the Quebec Liquor Commission

District of Montreal

City of Montreal

Years	Hotels	Taverns, including taverns in hotels	Restaurants	Beer stores	Breweries	Clubs	Clubs, Art. 31	Steamboats	Dining cars	Banquets	Trading posts	Totals
1921-1922	55	284	57	444	8	29		7	6	34	2	892
1922-1923	60	301	46	518	8	31		7	8	20	2	981
1923-1924	56	302	45	582	6	29	26	6	9	20	2	1,083
1924-1925	51	306	40	612	3	32	29	6	10	38		1,129
1925-1926	55	308	55	665	3	38	38	7	12	44	2	1,227

District of Quebec

City of Quebec

Years	Hotels	Taverns, including taverns in hotels	Restaurants	Beer stores	Breweries	Clubs	Clubs, Art. 31	Steamboats	Dining cars	Banquets	Trading posts	Totals
1921-1922	7	46		65	1	1						126
1922-1923	13	51	9	90	1	1						167
1923-1924	11	56	8	101	1	1	1					179
1924-1925	11	57	13	112	1	2	2			2		200
1925-1926	13	58	15	125	1	2	2	1		1		218

MONTREAL DICTRICT

COUNTIES

	Hotels					Taverns including hotel taverns					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	22-1921	23-1922	24-1923	25-1924	26-1925	22-1921	23-1922	24-1923	25-1924	26-1925	22-1921	23-1922	24-1923	25-1924	26-1925	22-1921	23-1922	24-1923	25-1924	26-1925	22-1921	23-1922	24-1923	25-1924	26-1925
COUNTY OF ARGENTEUIL																									
Brownsburg	1	2	2	3	3											2	2	2	3	3					
Calumet	1	1	1	2	2											1	1	1	1	2					
Carillon		2	2		1												2	2	2	1					
Greece's Point		1	1														1	1							
Grenville	1	2	2	2	2												2	2	2	2					
Huberdeau		1	1	1	1												1	1	1	1					
Lachute	2	4	4	5	5	5	5	5	5	5						1	1	1	1	1					
Montfort	1	1	1	1	1												1	1	1	1					
Pointe-au-Chêne	1	1	1	1	1												1	1	1	1					
Saint-Alphonse																1									
Saint-André		1	1	1	1											1	1	1	1	1					
Saint-Philippe	1	1	1	1	1												1	1	1	1					
Staynerville	1	1	1	1	1												1	1	1	1					
COUNTY OF BAGOT																									
Acton Vale				2		2	3	3	3	2						2	1	1	1	2					
COUNTY OF BEAUHARNOIS																									
Beauharnois	2	2	2	2	2	2	2	2	2							2	2	3	3	3					
Lac Saint-Louis (Melocheville)	1				1															1					
Nouveau Salaberry	1	1	1	1	1												1	1	1	1					
Sainte-Cécile	1	1	1	1												1	1	1	1						
Saint-Étienne	1				1															1					
Saint-Louis-de-Gonzague	2	3	3	3	3											1	3	3	3	3					

Saint-Stanislas-de-Kostka	1	1	2	2	2																										
Saint-Timothée	3	3	3	3	4																										
Valleyfield	2	2	2	4	6	4	5	5	5	6							1	2	4	1	3	2	3	7							
																			4	4	7	8	8								
COUNTY OF BERTHIER																															
Berthier Jet	1	1	1	1	1																										
Berthierville	3	3	3	3	3	3	3	3	3	3			1	1					1	1	1	1	1	1							
Lavaltrie		1	1	1	2														1	1	2	1	2	2							
Saint-Cuthbert		1	2	2	2														1	1	2	1	2	2							
Saint-Gabriel-de-Brandon	2	3	4	4	4														1	1	2	2	4	2							
Saint-Michel-des-Saints				2	2														5	3	4	2	2	2							
COUNTY OF CHAMBLY																															
Boucherville		1	1	1	1																										
Chambly																				1	1	1	1	1							
Chambly-Bassin	1		2	2	2														1												
Chambly-Canton	2	2	1	2	2														1		2	2	2	2							
Greenfield Park																				2	1	2	2								
Longueuil		1																	1												
Saint-Basile-le-Grand						3	3	3	3	3									5	5	8	8	7	1	1	2	2	2			
Saint-Hubert		1	1	1	1														1	1	1	1	1								
Saint-Joseph-de-Chambly	1																		3	1	1	1									
Saint-Lambert																										1	1	1			
COUNTY OF CHÂTEAUGUAY																															
Châteauguay-Bassin				1																											
Châteauguay (Saint-Joachim de)	1	2	1	1	1				1		1								1	1	1	1	1								
Howick	1			1	2														1	2	1	1	2								
Russelltown		1	1	1	1														2			1	2								
Saint-Chrysostôme	1	1		1	1														1	1	1	1	1								
Sainte-Clotilde	1	2	2	1	2														1	2	2	1	2								
Sainte-Martine	1	2	2	2	1														2	2	1	1	2								
Sainte-Philomène		1	1	1	1														2	1	1	1	1								
Saint-Urbain	1	1	1	1	1														2	1	1	1	1								

	Hotels					Taverns including hotel taverns					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	1921-22	1922-23	1923-24	1924-25	1925-26	1921 22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922 23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26
County of Two Mountains																									
Bâtiscan-Jonction					2											1	1	1	1	1					
Grande-Presqu'île					1											1	1	1	1	1					
Oka					2											1	1	1	1	1					
Pointe-à-Calumet					1											1	1	1	1	1					
Saint-Benoit					1											1	1	1	1	1					
Saint-Canut					1											1	1	1	1	1					
Saint-Eustache					2											1	1	1	1	1					
Saint-Hermas					2											1	1	1	1	1					
Saint-Joseph-du-Lac					2											1	1	1	1	1					
Saint-Placide					1											1	1	1	1	1					
Sainte-Scholastique					1											1	1	1	1	1					
County of Hull																									
Aylmer	2	2	2	2	2	2	2	2	2	3	1	1	1	1	4	1	1	1	1	1	2	2	2	2	4
Bouchette					2											1	1	1	1	1					
Deschênes					2											1	1	1	1	1					
Gracefield	1	1	1	1	2											1	1	1	1	1					
Hull	6	10	12	11	8	6	10	18	17	19	6	4	5	4	4	7	11	13	14	16	2	2	2	2	4
Hull-Sud		1	1	1	1											1	1	1	1	1					
Messines					1																				
Pickanock		1	1	1	1											1		1	1	1					
Wakefield			1		1												1								
Wright		1	1	1	1																				

County of Iberville																										
Iberville	1	2	1	1	2	3	4	3	2	3						1	1	1	1	1						
Saint-Alexandre	1	2	1	1	1											1	2	1	1	1						
Sainte-Brigide	1	1	1	1	1												1	1	1	1						
Saint-Georges d'Henryville	1	1	1	1	1											1	1	1	1	1						
Saint-Grégoire (Mont-Johnson)	1	1	1	1	1												1	1	1	1						
Saint-Sébastien																1										
County of Jacques-Cartier																										
Dorval	1	1				1	1	1	1	1											3	3	6	6	8	
Lachine	5	5	4	4	7	11	10	11	11	11			1			10	8	9	11	12				2	2	
Mont-Royal																1	1	1	1	1						
Pointe-Claire	1	2	1	1	4	1	1	1		2						1	1	1	3	4	1	1	2	2	2	
Sainte-Anne-de-Bellevue	2	2	3	3	2	6	4	4	4	4						2	2	2	2	2						
Sainte-Geneviève	2	2	2	2	2											2	2	2	2	2						
Saint-Laurent						1	1	1	1	1						2	2	2	3	3						
Senneville																								2	2	
County of Joliette																										
Joliette	4	4	3	5	5	4	5	5	5	5						11	8	11	11	12						
Saint-Alphonse		1														1	1									
Saint-Côme																1										
Saint-Félix-de-Valois	2	1	2	2	3											5	1	2	2	3						
Saint-Jean-de-Matha		2	2	2	2											4	2	2	2							
Sainte-Mélanie		1	2	2												1	1	2	2							
Saint-Thomas	1	1	1	1	1												1	1	1	1						
County of Labelle																										
Bellerive Station	1	1	1	1	1												1	1	1	1						
Ferme-Neuve	1	1	1	1	1											1	1	1	1	1						
Guénette			1															1								
Labelle	2	2	1	2	2											2	2	1	2	2						
Lac-des-Écorces	1	1	1	1	1											1	1	1	1	1						
Lac Castor	1															1										
La Conception	1	1	1	1	1												1	1	1	1						
La Macaza	2	2	2	1	1												2	2	1	1						

	Orders	Licensed grocers' stores (beer only)	Retirements	Taverns including hotel taverns	Hotels	
	1825-26	1825-26	1825-26	1825-26	1825-26	
	1926-27	1926-27	1926-27	1926-27	1926-27	
	1927-28	1927-28	1927-28	1927-28	1927-28	
	1928-29	1928-29	1928-29	1928-29	1928-29	
	1929-30	1929-30	1929-30	1929-30	1929-30	
	1930-31	1930-31	1930-31	1930-31	1930-31	
La Minerve						
L'Assomption						
L'Assomption						
Lavaltrie						
Mont-Laurier						
Montcalm						
Notre-Dame-de-Pontmain						
Val-Barrette						
County of Laprairie						
Delson						
Laprairie						
Saint-Philippe						
County of L'Assomption						
Charlemagne						
L'Assomption						
Lanoraie (Saint-Lin dist)						
L'Epiphanie						
Saint-Henri de Mascouche						
Saint-Roch-de-l'Achigan						
Saint-Sulpice						
County of Laval						
L'Abord-à-Plouffe						
Laval-de-Montréal						

| | | |

	Hotels					Taverns including hotel taverns					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26
Saint-Remi	00	00	00	00	00											1	1	1	1	1					
Sherrington (Saint-Patrice de)																									
COUNTY OF PAPINEAU																									
Angers																									
Buckingham	1	1	1	1	1	5	5	5	4	4						1	1	1	1	1					
Chénierville	00	00	00	00	00											00	00	00	00	00					
Fassett	00	00	00	00	00											00	00	00	00	00					
Masson	00	00	00	00	00											00	00	00	00	00					
Montebello	1	1	1	1	1	1	1	1	1	1						1	1	1	1	1					
Montpellier	00	00	00	00	00											00	00	00	00	00					
Namur	1	1	1	1	1											1	1	1	1	1					
Notre-Dame-de-la-Paix	1	1	1	1	1											1	1	1	1	1					
Notre-Dame-de-la-Salette	00	00	00	00	00											00	00	00	00	00					
Notre-Dame-du-Laus	1	1	1	1	1											1	1	1	1	1					
Papineauville	00	00	00	00	00											00	00	00	00	00					
Perkins	1	1	1	1	1											1	1	1	1	1					
Pointe-Gatineau	00	00	00	00	00											00	00	00	00	00					
Ripon	00	00	00	00	00											00	00	00	00	00					
Saint-André-Avellin	1	1	1	1	1	1	1	1	1	1						1	1	1	1	1					
Sainte-Angélique	00	00	00	00	00											00	00	00	00	00					
Saint-Émile-de-Suffolk	00	00	00	00	00											00	00	00	00	00					
Saint-Rémi d'Amherst	1	1	1	1	1											1	1	1	1	1					
Sainte-Rose-de-Lima	00	00	00	00	00											00	00	00	00	00					
Templeton-Est	1	1	1	1	1											1	1	1	1	1					
Thurso	00	00	00	00	00											00	00	00	00	00					
Val-des-Bois	1	1	1	1	1											1	1	1	1	1					

| | | |

	Hotels					Taverns including hotel taverns					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26
County of Saint-Hyacinthe																									
Saint-Charles	1	1	1	1	1	7	6	7	7	7						1	1	2	2	2	1	1	2	2	2
Saint-Hyacinthe		3	3	5	4	3	7	6	7	8						8	8	8	8	8					
Saint-Joseph-d'Yamaska		1	1	1	1											1	1	1	1	1					
Sainte-Madeleine		1	1	1	1	1	2	2	3	3						1	1	1	1	1					
County of Saint-Jean																									
Saint-Bernard-de-Lacolle	1	2	4	3	4	1	2	7	8	8						1	2	4	3	4					
Saint-Jean	1	5	5	8	8	1	7	7	8	9						7	8	6	5	6					
County of Sherford																									
Granby	2	3	3	3	3	3	3	3	3	3						5	4	3	3	3					
Lawrenceville		1	1	1	1											1	1	1	1	1					
Racine		1	1	1	1																				
Roxton-Falls		1	1	1	1											2	1	1	1	1					
Saint-Alphonse		1	1	1	1											1	1	1	1	1					
Sainte-Cécile-de-Milton		1	1	1	1											1	1	1	1	1					
Shukely-Nord		1	1	1	1											1	1	1	1	1					
Shukely-Sud	1		1	1	1											1		1	1	1					
Shefford-Ouest		1	1	1	1																				
Valcourt		1	1	1	1											1	1	1	1	1					
Warden		1	1	1	1											1	1	1	1	1					
Waterloo	1	1	2	3	3	3	2	3	3	3						2	2	2	2	2					
County of Sherbrooke																									
Lennoxville					1					1															
Sherbrooke	4	4	4	10	13	12	11	12	13	13						9	9	15	16	19	1	1	1	1	2

| | | |

	Hotels					Taverns hotel taverns Licensed					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26
Saint-Hippolyte					1					3						1	1	1	1	1					2
Saint-Janvier					1					3						1	1	1	1	1					
Saint-Jérome					3					3						6	6	6	6	6					
Saint-Jovite	1	1	1	1	5											5	5	5	4	5					
Sainte-Lucie	1	2	2	1	1											1	1	2	1	1					
Sainte-Marguerite	2	2	2	1	2											2	2	2	1	2					
Saint-Sauveur	1	1	1	1	1											1									
Sainte-Sophie					2	2	2	2	2	2						1	1	1							
Sainte-Thérèse	1	1	1	1	2											1	1	1	1	1					
Shawbridge					1																				
Terrebonne	2	2	2	2	2	2	2	2	2	2						2	2	2	2	2					
Val-Morin	1	1	1	1	1											1	1	1	1	1					
County of Vaudreuil																									
Dorion						2	2	2	2	2						2	2	2	2	2					
L'Ile Perrot	1	1	1	1	1											1	1	1	1	1					
Mc Naughten																									
Pointe-Fortune	1	1	1	1	1											1	1	1	1	1					
Rigaud	2	2	2	2	2	2	2	2	2	2						2	2	2	2	2					
Sainte-Justine	1	1	1	1	2											2	2	2	2	2					
Saint-Lazare	2	2	2	2	2											2	1	1	1	2					
Sainte-Marthe	1	1	1	1	1											1									
Vaudreuil	2	2	2	2	2	2	2	2	2	2						2	2	2	2	2					

| | | |

OTHER PERMITS NOT INCLUDED IN THE PRECEDING TABLES

Counties and Municipalities	Breweries					Steamboats					Dining cars					Banquets				
	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26	1921-22	1922-23	1923-24	1924-25	1925-26
County of Beauharnois																				
Sainte-Cécile																		1		
Valleyfield		1	1	1	1													1		
County of Chambly																				
Chambly																		1		1
Ile Gros-Bois																		1		
Longueuil																			2	2
County of Hull																				
Aylmer																	1			
Hull																1	11	4	5	5
Hull-Sud, canton																				23
Wright																1				
County of Jacques-Cartier																				
Dorval																2	1	2		
Lachine																				
County of Joliette																				
Joliette																1				
County of Labelle																				
High Falls																			1	1

| | | |

QUEBEC DISTRICT

	Hotels					Taverns including hotel taverns					Restaurants					Licensed grocers' stores (beer only)					Clubs				
	1921–22	1922–23	1923–24	1924–25	1925–26	1921–22	1922–23	1923–24	1924–25	1925–26	1921–22	1922–23	1923–24	1924–25	1925–26	1921–22	1922–23	1923–24	1924–25	1925–26	1921–22	1922–23	1923–24	1924–25	1925–26
County of Bonaventure																									
New-Carlisle		1	2	2	2												1	2	2	2					
County of Champlain																									
Grand' Mère	2	1	2	2	2	5	6	7	7	7						5	6	7	7	8			1		
La Tuque	2	2		2		2	2	4	4	4						5	5	6	9	8					
County of Charlevoix																									
Pointe-au-Pic (permis de 6 mois)					1					1															
County of Drummond																									
Drummondville	2	3	2	2	2	3	3	3	3	3						2	3	3	3	3					
County of Gaspé																									
Gaspé village	1	1	1	1	1												1	1	1	1					
County of Lévis																									
Lévis				3	3														8	9					
County of Maskinongé																									
Louiseville	2	3	3	3	3	3	3	3	3	3						2	3	3	3	3					
Saint-Alexis des Monts																									1

County of Montmorency																															
Sainte-Pétronille, I. O. (permis de six mois)	1	1	1		1														1	1											
County of Quebec																															
Lac Edouard																											1				
Montmorency		1	1																	1	1	1									
Saint-Colomban-de-Sillery																															
Saint-Louis-de-Courville					1																										
County of Saint-Maurice																															
Baie Shawinigan	1	1	1	2	2															1	2	2									
Shawinigan	2	1				10	13	13	13	14								6	6	8	11	14					1				
Trois-Rivières	6	5	5	5	6	12	14	14	13	13	1	1	1	1	1			10	9	15	20	22									
County of Saguenay																												1			
Rivière Sainte-Marguerite					1					1																					
Tadousac (permis de six mois)																															
County of Témiscouata																															
Rivière-du-Loup																		5	5	5	5	5									

QUEBEC DISTRICT

Other permits not included in preceding tables.

BREWERIES

County of Saint-Maurice.	Three-Rivers	1 in 1922-23 and 1923-24

BANQUET

County of Abitibi,	Amos	5 in 1925-26
County of Champlain,	La Tuque	1 in 1924-25

TRADING POST

Anticosti, Island	Ellis Bay	1 for the five years

COMPARATIVE TABLE OF PERMITS GRANTED EACH YEAR FROM 1921 to 1926.

NATURE OF PERMIT	1921 - 1922					1922 - 1923					1923 - 1924					1924 - 1925					1925 - 1926				
	District of Montreal		District of Quebec		TOTAL	District of Montreal		District of Quebec		TOTAL	District of Montreal		District of Quebec		TOTAL	District of Montreal		District of Quebec		TOTAL	District of Montreal		District of Quebec		TOTAL
	City	Counties	City	Counties		City	Counties	City	Counties		City	Counties	City	Counties		City	Counties	City	Counties		City	Counties	City	Counties	
Hotels	55	218	7	19	299	60	315	13	20	428	56	367	11	18	452	51	415	11	22	489	55	420	13	25	523
Taverns, including taverns in hotels	284	134	46	35	499	301	154	51	41	547	302	165	56	44	567	306	167	57	43	573	308	177	58	46	589
Restaurants	57	8	6	1	72	46	6	9	1	62	45	7	8	1	61	40	5	13	1	59	55	4	15	1	75
Beer stores	444	329	65	35	873	518	364	90	40	1012	582	428	101	53	1164	612	442	112	72	1228	665	474	125	78	1342
Breweries	8	1	1		10	8	2	1	1	12	6	2	1	1	10	6[1]	2	1		9	32	2	1		6
Clubs	29	10	1		40	31	12	1		44	29	14	1		44	32	17	2		51	38	18	2		58
Clubs (Art. 31a)											26	15	1	2	44	29	19	2	1	51	38	26	2	3	69
Steamboats	7	1			8	7				7	6				6	6				6	7		1		8
Dining cars	6				6	8	1			9	9	2			11	10	2			12	12	2			14
Banquets	34	15		2	51	20	20		5	45	20	15		2	37	38	14	2	1	55	44	32	1	5	82
Trading Posts	2			1	3	2			1	3	2			1	3	2			1	3	2			1	3
Grand Total	926	716	126	93	1861	1001	894	165	109	2169	1083	1015	179	122	2399	1132	1073	200	141	2546	1227	1165	218	159	2769

(1) In addition, three Ontario breweries obtained permits to sell beer in the Province of Quebec.

(2) In addition, five Ontario breweries.

LABORATORY

During the past year, 2,154 analyses were registered, representing 2,409 distinct operations, which if valued at the regular commercial tariff would be equivalent to a total cost of $57,603.00.

These 2,409 operations comprise:—

836	complete	analyses	of Wines
182	"	"	of Alcohols
222	"	"	of Scotch Whisky
190	"	"	of Gin
103	"	"	of Cognac
90	"	"	of Rye Whisky
29	"	"	of Rum
36	"	"	of Liqueurs
10	"	"	of Irish Whisky
30	"	"	of Bourbon Rye Whisky

besides a mass of sundry investigations such as: determination of alcoholic contents, analyses of gasoline and oil for the garage; analyses of liquid soap, of colouring matter, of glue and of special technical studies.

There are also included 162 analyses (about 7% of the total output) completed for both the Police Departments of Quebec and Montreal. In addition we have had to make 23 personal appearances in the various courts of both districts.

Out of the total samples of liquor analysed, about 190 have been pronounced unfit for consumption.

Special technical studies were completed on the following subjects: the oxydisation of metallic receptacles and its reaction on the spirits therein contained, various extracts of malt, hygrometric conditions, the condition of wine in storage, the period of time elapsed between the completion of process and the bottling of various products, the oxydisation of capsules upon the cork linings of the patent "non-refillable" type, drinking water for the different departments, definition of "colour", the variations between alcohol produced from grain and from sugar, sundry reports on analyses made by Mr. Louis Mathieu on the types of gasoline used in the garage, etc.

It is interesting to note that the expenses of the Laboratory, namely $11,903.66 are extremely moderate in relation to the amount of work accomplished, being at the rate of only $4.94 for

PERMIT DEPARTMENT

COMPARATIVE TABLE OF LOCALITIES WITH AND WITHOUT LICENSE FROM 1921 TO 1926.

The following table covering the five years' operation of the Quebec Liquor Act, gives the number of municipalities in which licenses for the sale of beer or spirits were issued, and the number of those in which such traffic was prohibited, together with the population under each heading.

This table appears to clearly establish the point that the situation in the Province of Quebec with regard to the sale of alcoholic beverages, is practically stabilised, and gives satisfaction, if not to all, at least to the great majority of the people. In fact, in spite of local option which the Liquor Act has not abolished, the number of municipalities which have taken advantage of the privilege of prohibiting the sale of beer or spirits in their own territory, has not appreciably varied during these five years.

MUNICIPALITIES OF	1921 - 22				1922 - 23				1923 - 24				1924 - 25				1925-26			
	WITH LICENSE		WITHOUT LICENSE		WITH LICENSE		WITHOUT LICENSE		WITH LICENSE		WITHOUT LICENSE		WITH LICENSE		WITHOUT LICENSE		WITH LICENSE		WITHOUT LICENSE	
	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population	Number of municipalities	Population
CITIES	15	873,889	7	81,933	15	873,889	7	81,933	15	873,889	7	81,933	15	873,889	7	81,933	15	873,889	7	81,933
TOWNS	41	90,385	46	91,510	40	89,273	47	92,622	44	102,998	43	78,897	44	102,998	43	78,897	441	104,894	42	77,201
VILLAGES and RURAL DISTRICTS	193	208,106	1,035	1,015,876	179	158,690	1,049	1,064,792	200	171,959	1,028	1,051,523	208	178,080	1,020	1.045,402	218	182,276	1,011	1,041,206
TOTALS	249	1,172,380	1,088	1,188,819	234	1,121,852	1,103	1,239,347	259	1,148,846	1,078	1,212,353	267	1,154,917	1,070	1,206,232	277	1.160,859	1,060	1,200,340

each individual analysis completed for the Commission. Then again, while the average cost of these analyses is $4.94, there are a large number whose actual commercial value is $50, such as the police reports for example.

There is one other fact to be remarked: during the past year there was an increase of some four hundred operations over the total of the previous year, equivalent to an additional commercial valuation of $16,675 which brings up the value of this work to a net total in 1926 of $45,699.34, of which the Commission is the beneficiary.

As will be seen by the above figures, the activities of the Laboratory are obviously increasing from year to year, instead of diminishing.

INFIRMARY

During the period from 30th April 1925 to May 1st 1926, the total number of applicants to the Infirmary were distributed as follows:—

For ailments and sicknesses attributable to the work itself : 1272 women and 2088 men.

For sundry ailments: 1177 women and 781 men.

Grand total: 5,318.

Monthly average of patients: 443

Daily average of patients: 16

Thirty-nine claims were submitted during the year for sickness and accident insurance.

SUNDRY SERVICES

Industrial Alcohol

Both the number of applications by Manufacturers "in Bond" of non-potable Alcohol, as well as the actual quantity of such Alcohol used in industrial establishments show practically no change from the totals reached during the previous fiscal year 1924-1925.

Permits issued by the Commission to Bonded Manufacturers reached a total of 154, whereof 132 applied to the district of Montreal and 22 to the City and District of Quebec, as compared with the respective totals of 133 and 25 during the preceding annual period.

During the same period only one permit granted by the Commission required to be cancelled for cause. This constitutes a very favorable showing for the Commission when it is recalled that no less than fifteen such cancellations had to be made in the 1923-1924 period, declining to six in 1924-1925; the inference would therefore seem well justified that the Bonded Maunfacturers as a class are not abusing the privilege of obtaining Alcohol direct from distilleries for non-beverage purposes at a greatly reduced rate of duty as compared with that imposed for beverage use, and that consequently no evasion of excise duty is originating from this source.

As in the case of permits issued, so in reference to the total consumption of non-potable Alcohol has the manufacturing industry apparently become stabilised. Attention was directed in our last report to the marked decrease in consumption since the inception of the Commission, which dropped from approximately 500,000 proof-gallons in 1921-1922 successively to 300,000 P. G. in 1924-1925, equal to a decline of 40%. The past year 1925-1926 shows no appreciable variation from the latter figure, as will be seen from the following statement of deliveries of non-potable Ethyl Alcohol in bond by licensed distilleries direct to Bonded Manufacturers in this Province under supervision of federal excise officers:—

1st quarter, May to July 1925	75,230	proof	gallons
2nd quarter, August to October 1925	71,580	"	"
3rd quarter, November to January 1926	79,860	"	"
4th quarter, February to April 30th 1926	83,930	"	"
	310,600	"	"

The approximate value of Ethyl Alcohol consumed during the past year as above recorded for non-beverage pharmaceutical and industrial purposes, including the average special excise duty for such purposes of $2.40 per proof-gallon, plus the distillery cost of the spirits, amounts to $931,800.00.

SUMMARY

	Number of permits issued	Alcohol deliveries	Decrease
1921-22	207	507,410 P. G.	
1922-23	201	382,520 P. G.	124,890 P. G.
1923-24	203	359,250 P. G.	23,270 P. G.
1924-25	158	315,680 P. G.	43,570 P. G.
1925-26	154	310,600 P. G.	5,080 P. G.

BEER

Two factors of importance affected the course of the beer industry during the year concluding April 30th 1926. In the first place the price-war, referred to in our last issue, which had been seriously cutting into the profitable operation of the breweries, came to an end by mutual agreement on August 15th 1926, when the pre-existing rates were restored. The increased value of sales resulting from this action was of course favorably reflected in the Commission's revenue from this source by the substantial advance of $112,712.30 over and above the previous year's income.

The second feature to be noted is that the consumption of Beer has now apparently reached the point of stabilisation. Our last report recorded an increase for that year of a million gallons in the total imports, exports and local production of Beer. The total production so recorded was 27,228,623 gallons, whereas the subjoined summary records the aggregate production during the current year to April 30th 1926 at 26,521,327 gallons.

It should not be assumed that this quantity represents local consumption of Beer by this Province. Besides the recorded exports by the Quebec brewers of about 180,000 gallons, the federal Department of Trade & Commerce (Bureau of Statistics) also officially reports Canadian exports of Beer during the 12 months ended April 30th 1926 as being 3,782,271 gallons in quantity and $5,139,132 in value, compared with 2,944,370 gallons and $3,782,271 value for the same period in 1925; and as no doubt a considerable quantity of Beer finds an outlet in unrecorded exports, it may be safely asserted that the actual consumption within the Province is considerably less than the twenty-five million gallons produced by the breweries in Quebec.

Eleven Breweries hold permits from the Commission at present, of which six are situated in this Province and five in Ontario.

SUMMARY

The following summary shows the production, distribution and value of Beer imported, sold within, and exported from the Province during the fiscal year May 1st to April 30th 1926:—

FIFTH FISCAL YEAR

Beer manufactured and sold within the province, 25,511,627 gallons

Value of sales $16,834,383.65

Beer imported from Ontario . . . . . 829,891 gallons

Value of sales $587,461.64

Beer exported from the province . . . . . 179,809 gallons

Value of Sales $147,709.62

Total value of beer produced, imported and exported $17,569,554.91

Total quantity . . . . . 26,521,327 gallons

Total tax of 5% paid to the Quebec Liquor Commission $878,477.08

HOSPITALS, UNIVERSITY LABORATORIES, SCIENTIFIC RESEARCH, AND FOR DOCTORS', DRUGGISTS' AND INDUSTRIAL USE.

The tendency has been more marked this year than previously to increase direct purchases from distilleries with a corresponding decrease of purchases from the Commission, which is of course a logical development in view of the advantage in price in the former case.

Retail Druggists, availing themselves of the privilege of buying Alcohol direct under the favorable federal regulations previously referred to (supplemented by individual permits from the Commission) whereby they secure the same reduced rate of excise duty as wholesale manufacturers in bond, namely $2.40 per proof gallon, do not appear to vary in number, being again 26 firms only, identically the same as in the previous year, while the quantity so purchased of 64 ten-gallon kegs, or 640 Imperial gallons (equal to 1056 proof-gallons) shows a small increase. The purchases by retail druggists from the Commission continue practically negligible. As our last two annual reports have already emphasized this feature, it only remains to be added that the trifling purchases by druggists appear to be out of all proportion to the total number of licensed pharmacists in the Province, the only inference being that professional pharmacy is decreasing with the increasing tendency to purchase the finished article from the wholesale manufacturing druggists.

Benevolent and scientific institutions, as indicated above, continue to enjoy the privilege granted by the Commission of purchasing spirits at greatly reduced prices, and also of obtaining permits if so desired, to purchase Alcohol direct from distillers at the same reduced rates of duty as manufacturers in bond.

The concession made by the Federal Administration to bona-fide hospitals and laboratories for scientific research, enabling them to obtain a refund of the Excise Duty on alcohol used for their legitimate purposes, still remains in force.

Actual purchases during the year under these regulations by Hospitals, Scientific Laboratories, Druggists and Doctors, of Alcohol and other Spirits show the following results:

ALCOHOL BOUGHT DIRECT FROM DISTILLERS (UNDER PERMITS)				ALCOHOL & SPIRITS BOUGHT FROM THE COMMISSION			
		Proof Gallons	Pounds		Cases	Bottl.	Proof Galls
Hospitals	Alcohol 65 over-proof	2700		Alcohol 65 over-proof	—	—	143
	Absolute Alcohol	—	17	Spirits (Whiskey, Brandy, etc.)	59	88	114
Universities, Scientific and Industrial Research	Alcohol 65 over-proof	618		Alcohol 65 over-proof			101
	Absolute Alcohol		342	Spirits (Brandy, Rum)			61
Druggists	Alcohol 65 O. P. (Medicinal Spirits)	1056	—	Alcohol 65 O.P. (Medicinal Spirits)			25
				Spirits (Brandy, Gin, Whiskey, Rum)	16	18	28
Doctors	Alcohol 65 over-proof	—	—	Alcohol 65 O. P. (Medicinal Spirits)	—	—	7
				Spirits (Brandy & Rum only)	59	88	29

MEDICINAL WINES

Our last three reports have kept the public fully informed of the measures taken by the Commission in order to rid the Province of the considerable number of evasive preparations posing as "medicated" wines which invaded especially the rural districts adopting prohibitory regulations. The manufacturers of such products have seen their market steadily disappear, and firms who formerly purchased many thousand gallons of wine from the Commission for distribution throughout these country districts, have now ceased to operate, so that this line of commerce may be regarded as a thing of the past.

WHOLESALE MANUFACTURERS AND IMPORTATIONS

Under the special regulations issued by the Commission over a year ago, authorising druggists and other wholesale manufacturers engaged in bona-fide industries to import the wines and spirits required in their respective industrial processes for non-beverage purposes, direct from the producers, there is not noticeable any increasing tendency to take advantage of these "freer trade" conditions inaugurated by the Commission for the benefit of industry.

The quantities of wines and spirits imported direct by permits issued under these regulations from May 1925 to April 1926 inclusive were as follow:—

Wines for medicinal purposes	7154 gallons
Spirits for industrial and pharmaceutical use. . . .	2082 "
Spirits for blending purposes in distilleries.	39185 "

In addition to the above direct imports, purchases from the Commission locally amounted to 1190 gallons of wine chiefly for use as a menstrum by manufacturing druggists.

POLICE DEPARTMENT

We attach below various statistical tables referring to the activities of the Police Department during the year 1925-26. These appendices are compiled on the same model as those of preceding years, and are therefore capable of easy comparison with them.

With reference to appendix No. 1 covering the districts of Quebec and Montreal, it will be observed that there is an increase in the number of complaints submitted to our Department in the Montreal District, while the Quebec District shows a decrease. The combined total of both districts shows a small increase for the whole Province over the previous year.

As already observed in previous reports, a conclusive opinion concerning the precise importance of non-observance of the law in our Province cannot be arrived at solely on the basis of the mere number of complaints registered by our Police Department. There is by no means an absolutely exact relationship between the two; in the majority of cases, a single breach of the law, or at least a single conviction is usually the result of several complaints, and besides it frequently occurs that suspicious or malicious citizens submit anonymous accusations which upon investigation are found to be entirely without foundation. Under such conditions, a considerable number of complaints may have been lodged during the course of a year, whereas actual violations of the law have been relatively few. Thus for example, in the case of appendix No. 1 for the district of Montreal, it will be seen that out of 4521 investigations made during the past twelve months, 1312 cases, or nearly 30% of the total were ascertained to be without the slightest element of proof in support of the charges submitted to our office.

Our Inspection Service was fortunate enough to succeed in definitely closing up some of the more important and notorious resorts (blind pigs) carrying on an illicit business in spirits, both in the city and in the country. A reorganisation of our force of inspectors on an entirely new basis has enabled us to accomplish this encouraging result. It should also be observed that our reor-

ganised and slightly augmented staff makes it possible for us to follow up complaints at the time of receipt, whereas formerly we were always more or less in arrears with our work.

We do not suffer under any delusion in this respect; we are well aware that resorts carrying on an illegal liquor business still exist, and we intend to redouble our vigilance and energy in carrying on our warfare against them. We further intend to give our full support to the Municipal Police for enforcing the so-called "padlock" law, adopted at the last session, which authorizes the absolute closing-up for the period of a year of any place kept for certain illegal purposes designated in the Act.

While carrying on our campaign against these illicit resorts, we have not loss sight of the bootleggers, the class of "commercial travellers" in alcohol by whose activities such resorts are supplied. We are able to report with the greatest satisfaction that bootlegging has been considerably reduced during the past twelve months, to such an extent indeed that alcohol supplied from these illegal sources has to-day become notoriously difficult to find in Montreal and its suburbs.

We have continued this year to carry on the supervision of the American frontier by a patrol in uniform, on motorcycles, whose work is very efficient. We have spared nothing moreover to protect the citizens living in districts outside of Montreal, against lawbreakers, and we may say that the situation shows marked improvement both from the point of view of the punishment of offenders and of better observance of the law.

Especially in the neighbourhood of Hull, has the number of complaints perceptibly decreased, although we are well aware that a number of places still exist in which the illicit sale of spirits is carried on. In order to attain still better results than those of last year, we have decided to reorganise our staff in this district during the present year, and we look with confidence to the success of our new policy.

During the past year we seized several stills and placed under arrest those operating them. It may be remarked however, with some degree of satisfaction, that in most cases it was a matter of small apparatus with a very limited output. We are convinced that the illegal manufacture of alcohol in the district of Montreal is today of minor importance than formerly.

The inspection of the Commission's Stores by the special night Police Patrol continues to show the good results which we anticipated. Not a single store has been burglarised during the past twelve months.

Fifty-five permits were cancelled in the Province last year, showing a reduction of twenty-four or about one-third compared with the preceding year. This decrease in cancellation of permits faithfully reflects the noteworthy improvement in the conduct of licensed premises, which is a tribute to the character of our license holders. The good order prevailing in these establishments has on several occasions been the subject of flattering comment on the part of visiting strangers.

As remarked last year, we have again the satisfaction of being able to state that our staff of inspectors, with one or two exceptions, have conscientiously discharged their duties during the past twelve months. We continue to select new employees with the greatest care, and on their part they have loyally seconded our efforts to raise the Police Department to its maximum efficiency.

In accordance with the good tradition established since the origin of the Commission, the City Police, the Provincial Police, the Federal Police, the special Police Officers of the Railway Companies, and the Chiefs of Police of the rural municipalities have supported the Police Department of the Commission with their fullest co-operation in enforcing the Quebec Liquor Act. We are glad of this opportunity to express our appreciation of their assistance.

MONTREAL DISTRICT

Appendix No. 1.

Investigations.

Total number of complaints in hand May 1st 1925.	1136	
Total number of complaints received during the year	5328	
Investigations and cases completed		4521
Cases pending in court		287
Investigations and cases not completed		1656
	6464	6464

Number of prosecutions taken during the year. ..	2176	
Commenced before 1924, but completed in 1925-26	347	
Cases gained		1793
Cases lost		325
Cases withdrawn (including summons not served, accused disappeared)..		72
Cases pending		287
	2523	2523

Number of persons condemned to imprisonment..	1305	
Convictions for fines..	474	
Confiscations only, with no other penalty	7	
Condemned to costs or 8 days..	7	
Number of cases won..		1793
	1793	1793

Number of persons imprisoned	1967
Number of fines paid..	416
Scott Act cases	27
Permits cancelled (representing 41 permits).. ..	33
Investigations — no case made..	1312
Letters of warning issued..	141
Confiscations under Article 72..	190
Cancellations — Duplicates	100
Investigations and cases, District of Quebec	12
Cases — No action taken..	128
Cases — No action except cancellation of permit..	5
Cases — No action except dismissal of employee..	3
Seizures after judgment in cases of sales	295
Investigation and cases for preventive service.. ..	32
Total prosecutions completed..	2236
Criminal Code (Theft, Assaults, etc.)..	6
Total investigations and complaints not yet completed	1656
False arrest of inspector, complaint against defendant against whom case had been made.. ..	1
Cases pending in court..	287
TOTAL..	6464

STILLS :

Investigations and seizures during the year		32
Cases won	16	
Cases lost	2	
Cases pending in court	3	
Investigations, No case made	11	
	32	32

Appendix II

CASES COMPLETED

Division	No. of prosecutions	Cases gained	Cases lost	Cases withdrawn	Cases pending	Grand Total
Beauharnois	83	77	5	4	2	88
Bedford	48	35	9	5	3	52
Hull	266	187	33	22	44	286
Iberville	45	38	4	0	3	45
Joliette	74	56	23	6	2	87
Labelle Nord / Labelle Sud	20	13	0	0	7	20
Montreal	1360	1204	204	50	194	1652
Montcalm	See Joliette					
Pontiac Est / Pontiac Ouest	52	30	13	1	10	54
Richelieu	45	32	11	0	2	45
Saint-François	142	77	22	25	18	142
Saint-Hyacinthe	15	13	0	2	0	15
Terrebonne	26	31	1	3	2	37
	2176	1793	325	118	287	2523

Appendix III

ENUMERATION ACCORDING TO THE DIFFERENT SECTIONS OF THE QUEBEC LIQUOR ACT OF THE CASES DISPOSED OF DURING THE YEAR 1925-26.

ARTICLES	May 1925	June 1925	July 1925	August 1925	September 1925	October 1925	November 1925	December 1925	January 1926	February 1926	March 1926	April 1926	Total
11 Geo.-V-25	5	4	14	14	10	8	10	2	18	4	14	8	111
54-1									1		2		3
54-2				1			1		5				7
54-3		1											1
54-4	103	31	133	122	182	82	133	8	373	177	125	240	1709
55-1	2			3		2			1		2	1	11
55-4	1			2		2			1		1	1	8
55-6	5	2	28	21	27	6	40	7	108	46	32	49	371
55-7	14	8	18	11	12	8	6	5	7	9	19	15	127
55-8									1				1
56-3	1	2	52	38	28	3	4	1	8	3	1	12	153
56-6		2	45	19	19	13	22	2	54	6	9	12	203
56-7	3					2	2	1	3		10	2	23
56-9										2			2
56-10	9	3	4			1	1		2			6	26
56-12				2									2
56-13		5	4	10	2	3	15	3	8	2	6	4	62
56-17	4		1	2	1		5	1	22	1	1	2	40
56-19												2	2
56-20	1	1	9	7	4	9	14	1	15	9	20	21	111
56-21	1		2		1				2			1	7
56-22											1		1
58	3	1	1	3			1		4	1	3		17
Invest.-No case	129	111	71	212	72	116	90	48	84	48	175	156	1312
Cancelled—Duplicatas	1	1	5	41	8	9	4		2	9	10	10	100
Criminal Code	1									2		3	6
Invest. and Cases for Quebec District				8	2	1	1						12
Invest. and Cases for Federal Gov				2	1	2		1	1	6	5	14	32
Scott Act				18	4	2	2				1		27
Permits cancelled	1	1	1	3	4		1	7	2		8	5	33
False arrest of Inspector											1		1
Totals	284	173	383	539	377	269	352	87	722	325	446	564	4521

Appendix No. 4

Permits cancelled

	Montreal	Country	
Clubs	1	—	
Hotels	—	14	
Shops	14	5	
Restaurants	2	—	
Taverns	1	4	
	18	23	
Total for the district			41

Appendix No. 5

Receipts

Number of seizures made during the year		1887
Seizures in hand May 1st, 1925		28,129.83
Valuation of seizures 1925-26		51,263.41
		$79,393.24
Goods confiscated	$ 26,414.89	
Goods returned	18,499.35	
Balance on hand	34,479.00	
	$ 79,393.24	
Fines receivable May 1st 1925		$ 85,085.30
Total fines imposed		81,433.50
Fines collected	$ 43,510.70	
Fines receivable to date	76,654.80	
Fines non-collectable	46,353.30	
	$166,518.80	$166,518.80
GRAND TOTAL RECEIPTS		$245,912.04

Autos and trucks in garage May 1st 1925	3
Autos and trucks seized 1924-26	29
Autos and trucks confiscated	6
Autos and trucks returned	15
Autos and trucks in garage May 1st. 1926	1

Appendix No. 6

Staff

Comptroller	1
Assistant-Comptroller	1
Chief Inspector	1
Chief Clerk	1
Assistant Chief Inspector	1
Accountant	1
Filing Clerks	2
Court Clerk	1
Stenographers	3
General Office Clerks	3
Inspectors	68
	82

QUEBEC DISTRICT

Appendix No. 1

Investigations

Total number of complaints in hand May 1st 1925.	1345	
Total number of complaints received during the year	1752	
	3097	
Investigations and cases completed		1856
Cases pending in court		96
Investigations and cases not completed		1145
	3097	3091
Number of prosecutions taken during the year		541
Cases begun before 1925 and concluded in 1925-26		39
Cases gained	413	
Cases lost	95	
Cases withdrawn	20	
Cases not served	33	
Cases pending	96	
	657	657

Number of persons condemned to imprisonment..	306	
Convictions for fines..	105	
Confiscations only, with no other penalty	1	
Number of Cases gained..		413
Condemned to costs or 8 days..	1	
	413	413
Number of persons imprisoned	272	
Number of fines paid..	74	
Scott Act cases..	6	
Permits cancelled..	14	
Investigations — no case made	834	
Letters of warning issued	20	
Confiscations under Article 72	96	
Cancellations — Duplicates	3	
Investigations and cases for District of Montreal..	16	
Cases — No action taken	291	
Cases — No action except cancellation of permit..	3	
Confiscation after judgment in case of sale..	12	
Total prosecutions completed..	657	
Total investigations and complaints not yet completed..	1146	
TOTAL..	3097	3097

FEDERAL

Investigations and seizures during the year..		
Cases won..	40	
Cases lost	8	
Cases withdrawn..	1	
Cases pending in court..	7	
Investigations — No cases made	24	
		80

Appendix No. 2

PROSECUTIONS COMPLETED

Division	Number of prosecutions	Cases maintained	Cases dismissed	Cases Withdrawn	Cases not served	Cases pending	Grand total
Abitibi	92	44	6	2	2	40	94
Arthabaska	17	16	3		1	3	23
Beauce	37	21	8	3	1	5	38
Chicoutimi	91	62	16	3	4	8	93
Gaspé	10	8	1		1		10
Kamouraska	50	40	5		10	3	58
Montmagny	28	13	5		2	9	29
Nicolet	11	8	1	1		1	11
Quebec	106	81	19	4	1	5	110
Rimouski	46	39	4	1	1	3	48
Roberval	82	51	15	1	9	14	90
Saguenay	3	5			1	1	7
Three Rivers	45	25	12	5		4	46
	618	413	95	20	33	96	657

Appendix No. 3

Enumeration according to the different sections of the Quebec Liquor Act of the cases disposed of during the year 1925-26.

ARTICLES	May 1925	June 1925	July 1925	August 1925	September 1925	October 1925	November 1925	December 1925	January 1926	February 1926	March 1926	April 1926	Total
11 Geo. V	8	5	8	5	9	6	5	3	6	4	11	2	72
54-4	26	40	48	54	49	22	32	30	52	43	73	58	527
55-6	1				1						1		3
56-3	3	1					1	3			3		11
56-6				5	1	1	5		1	3		1	17
56-7			1						1				2
56-10		8	1		2							3	14
56-13	5	4	6	9	13	5	15	3	7	10	10	4	91
56-15										1			
56-17		2		1	2	1	1	9	6	2	2	1	27
56-20				1									1
56-21		1	1	1	1	1		1				1	7
56-22	14	15	9	8	11	7	4	6	11	4	5	4	98
Invest. — No case	4	65	66	82	79	62	67	70	64	61	58	83	834
Cancelled — Duplicata	7		1	1				1					3
Permits canc					2		1		1	2	3		14
Criminal Code—Thift				4	4								8
" " —Assaults		3			2			1	1				7
" " —Perjury											1		
Invest. and Cares for Montreal District	3		2		1		3			1	4		16
Scott Law				1	3		2						6
Conf. under Art. 78	1	8	19	25	5	9	1	12	5	3	3	5	96
Totals	143	152	162	197	185	114	137	139	155	134	174	164	1856

Appendix No. 4

Permits cancelled

	Quebec	Country
Hotels	—	1
Taverns	3	1
Restaurants	4	—
Shops	3	2
	10	4
Total for the District		14

Appendix No. 5

Receipts

Number of seizures made during the year		353
Seizures in hand May 1st, 1925	$ 3,600.52	
Valuation of seizures 1925-26	77,187.08	
		$ 80,787.60
Goods confiscated	$76,723.06	
Goods returned	1,026.12	
Balance on hand	3,038.42	
	$80,787.60	
Fines :		
Total fines imposed		$ 31,380.00
Fines collected	$ 5,980.00	
Fines receivable at date	650.00	
Fines non-collectable	24,750.00	
	$31,380.00	
GRAND TOTAL RECEIPTS		$112,167.60
Autos and trucks in garage May 1st 1925		—
Autos and trucks seized 1925-1926		14
Autos and trucks confiscated		—
Autos and trucks returned		14
Autos and trucks in garage May 1st 1926		—

Appendix No. 6

Staff

Comptroller	1
Assistant-Comptroller	1
Accountant	1
General Office Clerks	5
Stenographer	1
Inspectors	27
	37

SUMMARY OF POLICE ACIVITIES 1925-26

COMPLAINTS

Cases pending may 1st 1925	Received 1925-26	Total	Settled 1925-26	Pending april 30th 1926
2,481	7,080	9,561	6,337	3,184

PROSECUTIONS

Pending april 30th 1925	Taken in 1925-26	Total	Concluded in 1925-26	Pending april 30th 1926
386	2,794	3,180	2,797	383

PENALTIES

Warning	Confiscations	Fines	Imprisonments	Permits cancelled
161	601	587	1,611	55

NATURE OF PERMITS CANCELLED

Clubs	Hotels	Taverns	Restaurants	Stores
1	15	9	6	24

THE MORAL ASPECT

For having steadfastly resisted some years ago the wave of prohibition which swept over the United States and Canada, the Province of Quebec has since been the butt of the most virulent attacks, and certain prohibitionists have represented and persist in representing it as a nest of corruption, as the resort of all the crooks and criminals of the continent. We have considered it our duty to protest against this campaign of insult and base slander. On several occasions we have published official statistics, establishing beyond all doubt in the minds of every fair-minded person that the Province of Quebec contains the most peaceful and moral population on the North-American continent.

Nevertheless, we have never wished to imply that the entire merit of the relatively higher morality of our Province should be credited to government control of alcohol. On the contrary, we are glad to bear our testimony in favor of the natural guardians of morals — Religion and Schools. All that we have contended, and we think we have the right to claim, is that our position would not be as favorable as it is, if the Quebec Liquor Commission and the Liquor Act were the mere tools of corruption; or if the traffic in alcoholic beverages as conducted in our native Province were of the debasing character and degrading influence which our adversaries credit it with. We believe that we are justified in adding, without being guilty of exageration, that the steady improvement in our criminal statistics since 1921 — an improvement which should be strongly emphasized when bearing in mind the increase of normal population as well as the influx of foreign elements — demonstrates the fact that our control of alcoholic beverages has been favorable to the operation of church and school in our midst, and must therefore be considered, in spite of inevitable imperfections, as a beneficent social organisation.

We now propose to here repeat our demonstration of these facts, and to bring up to date, to the greatest extent possible, the statistics which we have quoted many times already. It is incumbent upon us to fulfil this duty, because, again, these attacks have been renewed, and we note that quite recently a Canadian politician appeared before a Committee of Investigation by the Senate of the United States, and devoted the major part of his remarks to besmirching the fair name of our Province.

CRIME

There are only three sources of information, concerning the movement of criminality in our country, on which reliance can be placed. These are the statistics of arraignments, of convictions, and of the official reports of chiefs of Police. Outside of these authentic figures, we merely draw upon imagination or the realm of fancy, and any one could then paint the picture according to his own personal prejudices, interests or passions. We intend consequently to keep strictly to these three sources of definite facts, in spite of the puerile efforts made by certain of our opponents to discredit such facts when they are favorable to our position, while eager to seize upon them whenever they imagine they can be turned against us.

We present first a table compiled from the Canadian Yearbook on Crime, published by the Federal Bureau of Statistics:

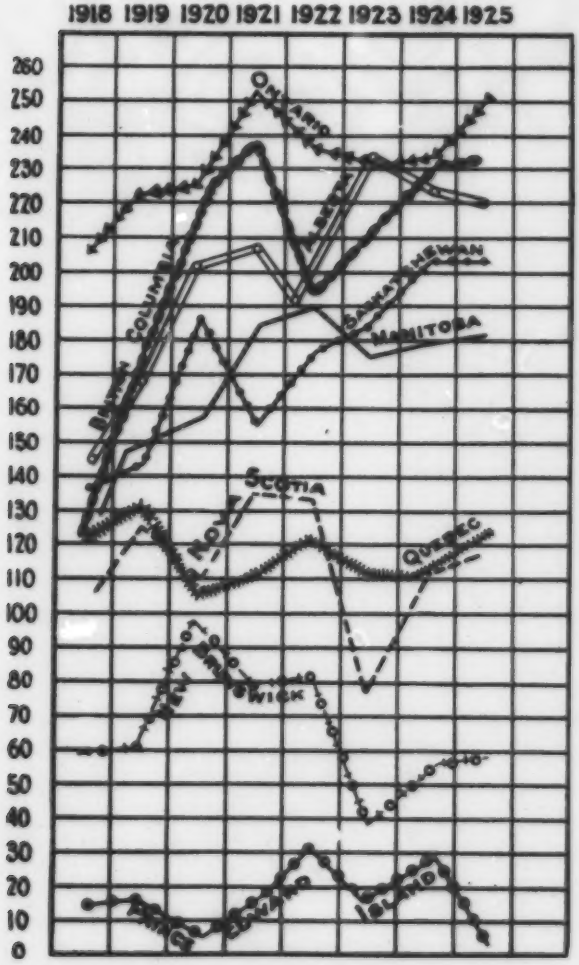
CONVICTIONS FOR CRIMES AND SERIOUS OFFENCES PER 100,000 OF POPULATION

Provinces	1918	1919	1920	1921	1922	1923	1924	1925
Prince-Edward Island	14	16	5	17	31	16	29	3.4
Nova-Scotia	106	125	110	135	133	77	111	117
New Brunswick	59	61	98	79	82	38	56	56
Quebec	121	132	105	110	121	111	110	124
Ontario	205	222	225	253	236	231	234	252
Manitoba	129	147	158	185	190	175	179	182
Saskatchewan	136	144	187	155	177	184	203	203
Alberta	145	168	202	207	191	233	223	220
British Colombia	122	176	225	238	192	212	230	233
Yukon	295	134	161	80	268	161	84	42
Average for all Canada	148	162	168	180	175	169	176	187

It will be observed that all the Provinces west of the River Ottawa show a higher rate of crime than our own. As to the Maritime Provinces, Nova Scotia is on the same level as Quebec in its criminal record, whereas New Brunswick and Prince Edward Island make a better showing. This result finds a perfectly rational explanation in the absence of any large cities and of any considerable urban population in these three Provinces.

The above table is clearly illustrated by the following "graph":

CONVICTIONS FOR INDUTABLE OFFENSES PER 100,000 OF POPULATION.



This "graph" reveals an interesting fact at the first glance: the remarkable stability of our moral record. In a regular, permanent way, the Province of Quebec shows relatively a very low

rate of criminality. During the course of the past six years, the number of crimes and serious offences has not varied with us by more than 25 per 100,000 of population. And it is for this reason that the " curve " representing Quebec in the above graph, is not far from being a straight line.

In the other Provinces, on the contrary, a year in which criminal statistics were favorable is always preceded or followed by one, often by several years, with a heavy criminal record, as is clearly shown by the erratic course of their respective "curves".

In the case of the Province of Ontario, whereof the " curve line " shows a regularity almost equal to that of Quebec, there is not much room for jubilation, inasmuch as its stability has been achieved at the highest level of criminality reached by any province. As a matter of fact, 100 per cent above the level of that of Quebec.

It seems superfluous to submit as elaborate a table for arraignments as that submitted above for convictions. We have assembled only the figures for 1924, the latest obtainable.

From these we learn that for that year, the total arraignments for serious offences in Canada were 20,667, of which only 3,440 were supplied by the Province of Quebec. The ratio of arraignments was 235 per 100,000 of population for the whole of Canada and 151 for our Province.

An absurd statement issued by a zealous prohibitionist, which was not his first misstatement, seems to have been believed in certain quarters, where one might expect to find less disposition to give credence to slanders retailed against us. It has been claimed that murders and homicides were more numerous in the Province of Quebec than elsewhere. The refutation of this calumny is to be found in the special bulletin on murders and homicides issued recently by the federal bureau of statistics. The truth is therein proved that from 1914 to 1925 our Province has only furnished 18% of arraignments and 19% of convictions for murders: 17% of arraignments and 20% of convictions for homicide, whereas it contains 27% of the total population of Canada.

From Reports of Chiefs of Police for the year 1924, as compiled by the federal Bureau of Statistics, we extract the following figures:

Chiefs of Police of the principal cities of Canada having a total aggregate population of 3,286,490 inhabitants, reported that 207,136 offences had been notified in their respective offices during that year, which is equivalent to 6300 offences per 100,000

of population. In the Province of Quebec, the police reports indicated 49,214 offences among a total urban population of 992,-338, or only 4200 offences per 100,000 of population.

Let us finally sum up these somewhat dry statistics in a few easily remembered figures, taken in like manner from the fountain-head of official reports :

According to the census of 1921 our Province contained about 27% of the entire population of Canada; whereas in 1922, she supplied only 18.35% of its total crime; in 1923, only 17.5%; 16.7% in 1924, and 17.8% in 1925.

All official sources agree then in establishing beyond any question of serious dispute, the relatively high and evenly sustained moral level of our Province. In the face of such testimony, all the laborious structure of slander erected against us, in order to discredit our control of spirituous liquor, crumples up like a house of cards.

Drunkenness

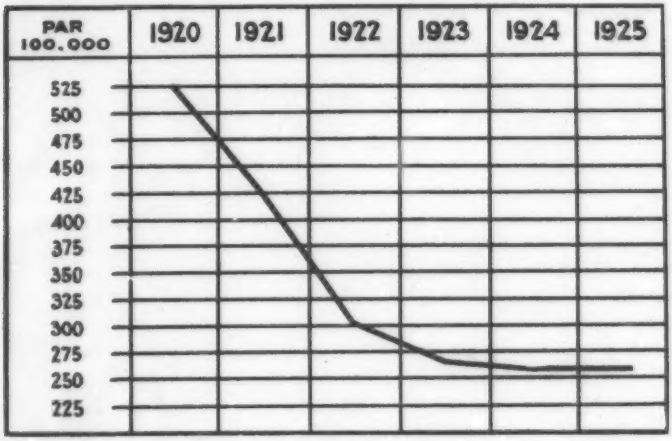
We are giving the statistics on drunkenness separately, because obviously they are among the first to be affected by any legislation bearing upon the sale of spirits. The following table shows the convictions for drunkenness in each Province during the last six years.

Provinces	1920	1921	1922	1923	1924	1925
Prince Edward Island	120	144	162	164	94	112
Nova Scotia	3140	2156	1492	1392	1456	1466
New Brunswick	1882	1264	1053	1074	1176	1171
Quebec	11863	9944	7103	6260	6146	6342
Ontario	15021	14498	10063	11370	12993	11811
Manitoba	2330	1429	1623	1680	1948	1948
Saskatchewan	919	708	816	884	505	668
Alberta	1536	1838	1608	1277	1464	1374
British Columbia	2948	2379	1081	1443	1545	1844
Yukon	10	2	12	21	11	15
Totaux	39769	34362	25013	25565	27338	26751

It will no doubt be seen at a glance, that the convictions for drunkenness in the Province of Quebec have steadily decreased from 1920 to 1925 (except for a very trifling increase in 1925), that is during the period when the present law went into effect; whereas, in all the other Provinces, either a constant increase has had to be recorded, or else very wide fluctuations, which caused almost all the ground gained during a preceding year, to be cancelled in the following year.

The particular situation in the Province of Quebec is illustrated below by a "curve" which demonstrates at a glance the entire road of progress travelled by it in the way of temperance during these latter years :

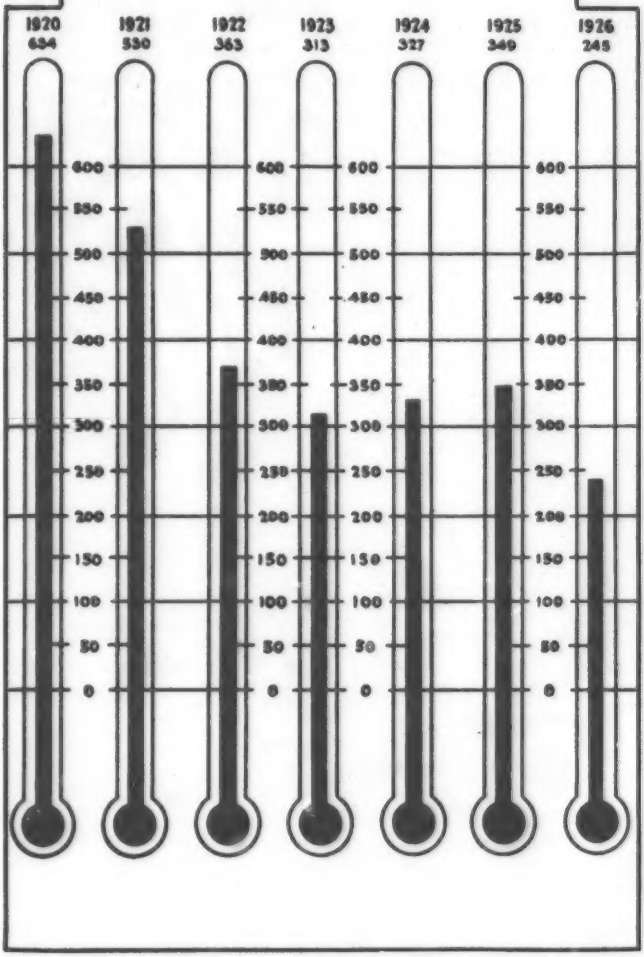
CONVICTIONS FOR DRUNKENNESS PER 100,000 OF POPULATION IN THE PROVINCE OF QUEBEC.



As the City of Montreal alone contains about one-third of the population of the entire Province, and therefore supplies a large proportion of its convictions for drunkenness, we think it should be interesting to illustrate the temperance movement in the Metropolis by a special "graph". It indicates one of the most gratifying decreases in monthly arrests for drunkenness — in spite of the rapid increase of population in this City of a million inhabitants.

CITY OF MONTREAL

MONTHLY AVERAGES OF ARRESTS FOR DRINKENNESS



N. B. — 1926, AVERAGE OF THE FIRST SIX MONTHS ONLY.

Some people have sought to weaken the significance of these figures by affirming or insinuating that the small number of arrests and convictions for drunkenness in Montreal was due to the indifference of the police with respect to this class of offences. But it has never been attempted, and it would be a matter of grave difficulty to bring forward the slighest proof, to demonstrate that the toleration of our police towards drunkards is any greater now than it was some years ago when the figures were much higher.

Nor has it either ever yet been attempted to explain, assuming that the decrease of drunkenness is not a definite fact in Montreal, why the small prohibitionist City of Westmount (completely surrounded as it is by the larger city of Montreal and therefore inevitably influenced by the existing conditions prevalent in the latter) has witnessed its own figures for drunkenness steadily declining and in practically the same ratio as those indicated above for the Metropolis.

CHAPTER 21

An Act to amend the Alcoholic Liquor Act.

(Assented to, the 24th of March, 1926)

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows :

1. Section 34 of the Alcoholic Liquor Act (Revised Statutes, 1925, chapter 37), is amended:

a. By replacing the words: " navigation or railway company, having charge of a hotel " in the third and fourth lines of subsection 6 thereof, by the words: " person having charge of a hotel, containing at least twenty-five bedrooms to receive travellers, situated ";

b. By replacing the word: " three " in the eighth line of subsection 6 thereof, by the word: " five ".

2. Section 36 of the said act is amended by adding thereto, after the word: " permit " in the fourth line of subsection 1 thereof, the words: " and in the other cases which the Commission may determine and may allow upon payment of the duties imposed and subject to such conditions as it may deem fit to require ".

3. Section 37 of the said act is amended:

a. By inserting therein, after the number " 37 " in the first line of the first paragraph thereof, the words: " First Part:— ";

b. By replacing the words: " one-fifth of the amount exigible upon the granting of such permit ", in the second, third and fourth lines of the said first paragraph thereof, by the words: " twenty-five dollars ";

c. By inserting therein, at the beginning of the second paragraph thereof, the words: " Second Part: — ";

d. By adding thereto, at the end of the section, the following part:

" Third Part: The additional duties exigible by the Commission and payable to it upon the transfer of rights granted by a permit shall be the following:

a. In the case of the death of the holder of a permit or in case of change of premises, a sum equal to one-half of the duty payable upon the granting of such permit;

b. In every other case determined and admitted by the Commission, a sum equal to the duty payable upon the granting of such permit."

4. Section 42 of the said act is amended by replacing the word: " three ", in the second line of the second paragraph of subsection 1 thereof, by the word: " five ".

5. Section 46 of the said act is amended:

a. By striking out the words: " common carrier, express company " in the sixteenth and seventeenth lines thereof;

b By adding thereto, after the word: " railway ", in the twenty-fifth line thereof, the word: " or ";

c. By striking out the words: " common carrier or express company " in the twenty-fifth line thereof.

6. Section 56 of the said act is amended by striking out the words: " or, being a common carrier or express company ", in the second and third lines of paragraph 21 thereof.

7. Article 1213a of the Code of Civil Procedure, as enacted by the act 12 George V, chapter 93, section 3, is replaced by the following:

" 1213a. Nevertheless, besides the Crown, —

1. Whenever The Quebec Liquor Commission itself or one of its officers, or a revenue officer, or any other officer of a department of the Government of the Province, a party to a case concerning the imposition of a penalty belonging, in whole or in part, to the Crown, or the recovery of a sum of money due to the latter, —

Inscribes such a case in appeal, such party-appellant is not obliged to furnish the security required under the provisions of this chapter."

8. This act shall come into force on the day of its sanction.

CHAPTER 22

An Act to amend the Alcoholic Liquor Possession and Transportation Act.

(Assented to, the 11th of March, 1926)

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows :

1. Section 3 of the Alcoholic Liquor Possession and Transportation Act (Revised Statutes, 1925, chapter 38) is amended by adding thereto, after the word: " beer ", in the fourth line of paragraph 5 thereof, the words: " But no beer shall be transported by the brewer or by a person authorized to effect such transportation, save by railway or steamboat, if such brewer or person, other than the purchaser, is not holder of a special permit from The Quebec Liquor Commission, specifying the places, time and conditions in which such transportation shall be effected. The Commission may revoke such permit, at its discretion,"

2. This act shall come into force on the day of its sanction.